

NOTE THE SOAP INDUSTRY SECTION

The American Perfumer

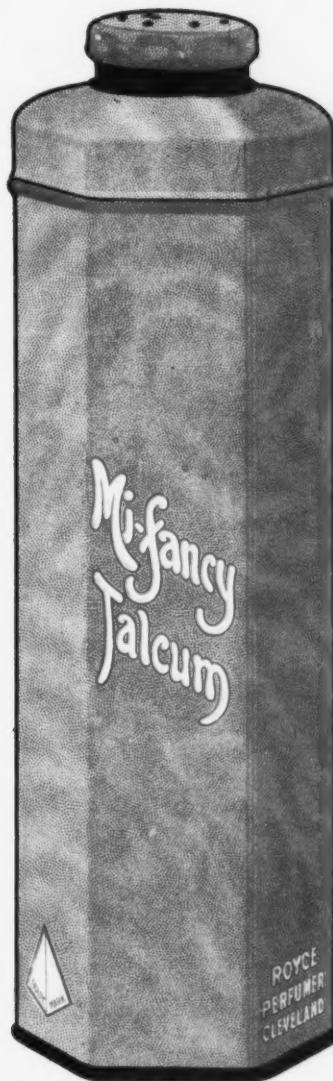
and Essential Oil Review

PERFUMER PUBLISHING CO.

FEB. 1918

80 MAIDEN LANE, NEW YORK

VOL. XII
NO. 12



(SEE PAGE 9)

AMERICAN CAN COMPANY
(STOPPER FACTORY)
NEW YORK

SELLING AGENTS

OCKHILL & VIETOR FOR
PURITAN BRAND SYNTHETICS
EMERY CANDLE CO'S STEARIC ACID
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USED BY THE LARGEST CONSUMER
PURITAN BRAND SYNTHETICS
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MUST BE A REASON FOR IT



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ONE DOLLAR A YEAR.
TEN CENTS A COPY.

NEW YORK, FEBRUARY, 1918.

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OUR REPORT FROM WASHINGTON.

Our Washington correspondent deals this month with various matters affecting the soap, perfumery, cosmetic and other trades, but perhaps the most sweeping action recorded is the Government's taking over control by license of all foreign trade. The promise is made that there will be as little disturbance as possible of legitimate business, both of exporters and importers, but inevitably the need for obtaining licenses is going to cause delays and expense. There is nothing to do except to comply with the best grace possible, but there may be opportunities for our legislative committees to exert pressure in favor of our industries when the determination of un-essentials takes place, for without doubt these will be placed in classes and ours should get the best possible positions in the lists. As will be noted in our correspondence an official, E. F. Gay, already has been appointed to study this problem. It would be a wise move to get in touch with him. Our correspondent says:

WASHINGTON, February 16.—A survey of the glycerine situation is being made by the Government. B. E. Reuter, in the Division of Fats and Oils of the Food Administration here, has charge of the work. Mr. Reuter was selected for the task because he has had 21 years experience in connection with the glycerine and related trades.

It is understood he has been asked by Bernard Baruch, chief of the Committee on Raw Materials of the War Industries Board, Council of National Defense, and prospective chairman of the War Industries Board, to make an investigation of the glycerine situation.

Mr. Reuter says that he is anxious to learn how much glycerine is used by the important industries that require this material in the manufacture of their products. It is reported that he is seeking this information from the perfume, soap and toilet preparation trade, as he is from the tobacco trade and others.

The question of the supply of glycerine is of great importance. Enormous quantities of glycerine are used in the production of ammunition and explosives which are needed without limit by the American army and navy as well as by the allies of America.

It is understood to be Mr. Reuter's purpose to submit to Mr. Baruch complete information as to the sources of glycerine which this country can draw from, the amount of the supply available and in prospect, the consumption of the product by various industries this year, and their requirements for 1919.

It is thought to be quite possible that the supply of glycerine will not be equal to the demand. If that circumstance develops, it is feared that Government action may have to be taken to prevent the use of glycerine for alleged unnecessary purposes, so that there will be suf-

ficient of this product obtainable for the manufacture of munitions and for other essential purposes. However, the Government has not yet gotten that far into the matter.

THE ATTACK ON THE COSMETIC INDUSTRY.

A sensational newspaper writer who evidently was gifted with more of a sense of humor than with a sense of proportion recently created something in the nature of a tempest in a teapot as the result of discovering an insignificant paragraph in Circular No. 75 issued by the United States Bureau of Standards. This misguided creature wrote that Uncle Sam's Bureau of Standards had found that there were poisonous ingredients in facial preparations. The item was embellished until it was made to appear that any woman, or man either, who used cosmetics was apt to be poisoned.

The Bureau of Standards has been flooded with letters from people wanting the facts, to such an extent that it was forced to prepare a form letter to answer the many inquiries it received. The apparent seriousness of the situation as regards alleged poisons in cosmetics was increased, perhaps, by the fact that the Bureau's circular or bulletin is entitled "Safety for the Household."

Only a limited number of these documents have yet been printed for the Bureau itself, although later there will be a large edition available for distribution by the Superintendent of Public Documents. After some difficulty a copy was obtained by your correspondent, who had to look long and industriously for the alleged joker that furnished the newspapers with their little joke.

The circular contains 127 pages and treats chiefly of serious household dangers from fire, asphyxiation, electric shock, etc. A single paragraph buried in the report tells of the alleged danger in some few cosmetics. Officials of the Bureau of Standards explain that they feel that the press has done an injustice to the Bureau and to the cosmetic industry by taking up this one minor feature of the bulletin and utterly ignoring all the rest of it. Incidentally it is suggested that the Bureau might with some propriety feel that it possibly has done some little injustice itself to the trade by making statements subject to wholesale misinterpretation.

So that the trade may see just how little ground there is for the press campaign against cosmetics based on the Bureau's publication, following is the full text of the bulletin on the subject:

"Among the materials used for cosmetic purposes there are a few which present some hazard. Rouge for cheeks or lips has been the cause of serious mercury poisoning, owing to the presence of vermillion (mercury sulphide). Hair removers are, in general, quite corrosive in character, such as calcium sulphhydrate with calcium hydroxide, and sometimes poisonous, as calcium hydroxide with arsenic trisulphide. Dyes used in blackening gray hair generally contain one or more of the salts of silver, lead, copper, iron, or bismuth, and can cause serious poisoning when taken internally. It is well to treat all materials of this character as poisons."

SAVING SOAP SUGGESTIONS ADOPTED.

The Food Administration reports that soap saving suggestions have been adopted by the Hotel Association of Chicago as a body. The amount of soap supplied to guests is to be limited by supplying fresh cakes only when a room is occupied by a new guest, or when soap has diminished to a thickness which warrants the maid putting in a new cake, it is stated. Only one cake of soap is to be put in each room without bath, and two cakes in room with bath.

Soap saving is not the only thing of interest to the trade which the Food Administration is taking up. A circular has been issued warning against the alleged excessive use of soda syrups and flavors. The circular says in part:

"Wastes at the soda fountain in years past have caused losses of thousands of dollars—particularly sugar wastes in the form of leakage and overservice of syrups. A manufacturer of soda supplies reports observations during a visit recently made to more than 100 fountains during the

THE WAR AND ADVERTISING.

(From Class.)

In view of the discussion of the effect of the war on advertising in trade and general media, it is of interest to record that the Annual Review Number of *The Iron Age* was the largest weekly trade paper ever published anywhere in the world. It contained 848 pages, the advertising section including 718 pages. Charles M. Baur, advertising manager of *The Iron Age*, said:

"This issue shows indubitably that although America's genius and energy are concentrated on winning the war, her industrial leaders have not neglected to make ready for the return of usual competitive business conditions.

"Perhaps this is one of the most hopeful signs in these times of extreme trial. The discerning and sagacious optimism of our business executives indicates a quiet faith not only in the outcome of the war, but also in an ensuing period of well-being.

"A surprisingly large percentage of the advertising in this issue is of the nature of business insurance—that is, its main purpose is not to effect immediate sales, but to build confidence and good will for the time when keen competition at home and abroad must again be faced.

"It is interesting to know many of *The Iron Age* advertisers continue to increase their space, even though they are loaded up with war business."

Probably the iron and machinery field is in a more thoroughly oversold condition than any other industry in America, and the confidence and optimism of these manufacturers, as reflected in their far-sighted advertising policies, are calculated to encourage and inspire others.

period of the sugar famine, when he saw clerks preparing syrups by guess, using more than directions called for, and saw dispensers fill sundae dishes nearly to overflowing with crushed fruit, and draw anywhere from 1½ to 3 ounces of syrup for a drink, the result being a cloying, sickish drink instead of the fruity, refreshing soda that people like best. He recommends strict adherence to directions on labels, remembering that the manufacturer has spent years experimenting with his goods, and knows best how they should be used. Too much sugar in soft drinks is not merely wasteful of ingredients, cutting down profits, but results in loss of trade."

An instance where the Food Administration is touching the perfume and allied industries, is found in its campaign to promote the conservation of tin and tin foil. It is urged that as little of these materials be used as practicable in the making of containers and wrappers for products of the cosmetic and toilet preparations trade, and that when it is used the consumer should be encouraged to save the old tubes and wrappers to help supply the war needs of the Government.

GOVERNMENT CONTROL OF ALL FOREIGN TRADE.

The latest decision of the President placing absolutely all imports and exports under the license system operated through the War Trade Board will doubtless have some effect upon the perfume, cosmetic and allied industries, although the quantities of the materials used in these industries and of the products thereof are not so great either in the import or export trade, perhaps, as to cause serious derangement. At least that is the hope expressed here in official circles.

Under the new plan of controlling the foreign trade, which is based upon a desire to insure the conservation of shipping and of other resources of the nation for necessary war purposes, American manufacturers of perfumes,

toilet preparations, flavoring extracts, etc., will have to apply to Washington for permission to make import and export shipments. The War Trade Board may or may not grant these requests in all cases, but even if it does, there will be a certain amount of delay and inconvenience and expense experienced in the license system.

It is reported that some Government officials are advocating a reduction of as much as 50 per cent. in the import trade and a large reduction in exports also, but so far as known there has been no such mark adopted as the official policy of the War Trade Board. The Shipping Board is co-operating in the plan to reduce imports and has appointed E. F. Gay, of Harvard College, as head of a division to study the foreign trade and to work with the War Trade Board in determining what imports and exports can be reduced or eliminated.

The new plan of Government control over the foreign trade supersedes a revised list of commodities for the export of which license is required, that was issued by the War Trade Board some two or three weeks ago. Under that list license was required for exporting alcohol, aniline salts, animal fats, soda ash, candles, all kinds of fats, edible grease of animal or vegetable origin, glycerine, lard compound or lard substitutes, cottonseed oil, oils of many other kinds, petroleum jelly, potash, soap, soap powder, soda and its compounds, stearine, tallow, vaseline, etc.

BIDS TO BE OPENED FOR GOVERNMENT SUPPLIES.

The General Supply Committee of the Government has let it be known that it will open bids in Washington March 6 for furnishing various drugs, medicines, oils and chemicals for use in the Government departments here during the fiscal year beginning July 1. The committee wants bids for furnishing alcohol of several kinds, ammonia, acacia, fluid extracts of many kinds, listerine, menthol, myrrh, oils of almond, anise, orange, caraway, cloves, cassia, coriander, cubeb, eucalyptus, cotton seed, lavender flowers, lemon, linseed, peppermint, spearmint, olive, castor, rose, rosemary, santol, mustard, turpentine, cocoa butter, thyme, croton and various others; vaseline, potash compounds of several kinds, various kinds of soda, camphor, aromatic ammonia, peppermint and ether spirits; syrups of wild cherry, ginger, sarsaparilla, etc.; talcum, tinctures of many kinds, including lavender, myrrh, etc.; ointments including boric acid, rose water, mercury, tar, zinc, etc.; vanilla, zinc sulphate, etc.; also many acids, chemicals, and many other preparations.

INTENT AS TO USE OF SPIRITS.

In our Revenue and Treasury Decisions Department, among other important rulings, will be found the opinion of the United States Attorney-General in relation to the taxation of distilled spirits held by perfumers, flavoring extract makers and allied or corelated industries. Mr. Gregory takes a common sense view of the problem and as a result no extra tax will be imposed on distilled spirits held for the purpose of manufacturing non-beverage products. He goes into the question of "intent" in a business-like manner and quickly arrives at a decision, which is not only fair, but just in every respect to all of the interests concerned.

The Manufacturing Perfumers' Association and other organizations have called the attention of their members to this opinion, which, being accepted by the Treasury Department, is law unless some court intervenes, which is entirely unlikely.

THE WAR TAX AS TO ADVERTISING.

It will be welcome news to most of our readers that in figuring income tax returns the authorities at Washington are disposed to treat legitimate advertising expenditures as deductible expenses. This, as we understand the policy, applies to advertising in newspapers and trade publications, but not necessarily to other forms of publicity. The

Washington correspondent of *Printer's Ink* goes into the subject extensively. He says in part:

"No doubt has ever been entertained, apparently, at the U. S. Bureau of Internal Revenue at Washington as to the entire propriety of allowing the 'deduction' of bona fide expenditures for 1917 advertising in figuring an advertiser's obligations for war income and excess profits taxes. The Treasury Department is following, with only a few minor modifications, the policies obtaining heretofore in the collection of Federal income and corporation taxes. These policies have all along recognized in expenditures for advertising a legitimate and consistent element in the cost of doing business."

A VERY BAD BILL AT ALBANY.

Attention is called to Mr. McNab's House Bill No. 177 in the New York Legislature, which has been referred to War Committee. It practically provides for prohibition from October 1 until one year after the end of the war. Even the grocery trade is aroused by its provision, for it would make unlawful the selling of flavoring extracts, plum puddings, mincemeat and similar commodities.

The New York Wholesale Grocers' Association has suggested the following amendment to the bill:

"The first paragraph of section 5 should be amended to read as follows: 'Sec. 5. That the provisions of this act shall not be construed to prevent the manufacture, importation, exportation, or sale of denatured or methyl alcohol, or of ethyl alcohol or other alcoholic liquors for medicinal, pharmaceutical, scientific, culinary, mechanical or sacramental purposes.'

"And also that a new paragraph be added to Sec. 5 to read as follows: 'Provided, that this act shall not apply to the following when sold in good faith and not for the purpose of evading this act: Any food product or medicinal or toilet preparation for the sale of which the United States does not require the payment of the special tax on retail liquor dealers, any provision in this act to the contrary notwithstanding.'

Attorney Lannen, of the F. E. M. A. and the S. W. F. A., makes the following comment on the bill:

In my opinion the bill should be amended by adding at the end of Section 5 the following:

"And provided further, That the provisions of this act shall not be construed to apply to the manufacture, importation, exportation or sale of flavoring extracts, soda water flavors, perfumes, toilet preparations, the ordinary household remedies, or patent and proprietary medicines sold in good faith for culinary, flavoring, toilet or medicinal purposes."

Unless so amended the bill should be opposed.

AMERICAN DRUG MANUFACTURERS.

The report of the tariff committee and the address "After the War—What?" were the features of the final day's proceedings of the seventh annual meeting of the American Drug Manufacturers' Association at the Waldorf-Astoria Hotel in New York, Jan. 29-30. Both proved interesting and the post-war address produced considerable discussion, the trend being the necessity of preparedness for changed conditions. One of the resolutions urged the repeal of the Sherman Anti-Trust Law. All of the officers and members of the executive committee were re-elected for the second time. They are: Charles J. Lynn, president; R. C. Stofer, vice-president; W. J. Woodruff, secretary; Franklin Black, treasurer. Executive Committee: Charles J. Lynn, Dr. A. R. L. Dohme, B. L. Murray, R. C. Stofer and Charles M. Woodruff.

NEW "MADE IN U. S. A." BILL.

A new bill providing that an imprint shall be placed on all articles manufactured in the United States and becoming the subject of interstate commerce, and prohibiting the importation of manufactured articles or goods unless bearing an imprint, has been introduced in the House of Representatives by Congressman Garland of Pennsylvania.

The measure provides that on and after July 4, 1918, every article manufactured in this country and transported in interstate commerce must bear the imprint "Made in U. S. A.," and that it shall be illegal to sell or dispose of any article which does not bear such an imprint. Beginning with that date, also, no manufactured article shall be permitted to enter the country from any other country unless it bears an imprint stating the name of the country in which it was manufactured. Any manufactured article arriving here which does not bear the necessary imprint shall be refused entry and returned to the consignor at his own expense. All imprints provided for in the measure must be in type of a size not less than six point.

Any person or corporation who violates that section of the act relating to the imprinting of articles manufactured in this country and becoming the subject of interstate commerce will be liable to a penalty of \$100 for each and every article sold in contravention to the act.

SPECIALTY MEN SHOW PATRIOTISM

The annual banquet of the Greater New York auxiliary of the American Specialty Manufacturers' Association, always an interesting and enjoyable event which welds the bonds of comradeship and good will existing between the specialty representatives and their friends, the wholesale distributors, has been abandoned this year. In a letter announcing the decision Secretary Peacock writes as follows:

"At this time, while our country is in the stress of war, it has been deemed advisable to forego the banquet for 1918 and to contribute the amount of money usually expended for this purpose to a worthy cause. The 'War Camp Community Fund,' operating under the direction of the United States Government, was selected to be the recipient of our contribution. This fund provides entertainment and social recreation for the boys 'Over There.' Therefore, while we are not going to have the pleasure of spending an evening with you at the banquet table, our good will and best wishes are heartily extended to you, and we are sure that you will approve of the action we have taken."

COUPONS FOR FOREIGN OWNERS.

The War Trade Board has authorized banks and others having coupons to collect, which were due prior to Jan. 1, 1918, for foreign individuals, firms, corporations or others, to make such collection without obtaining licenses from the War Trade Board or authority from the Federal Reserve Board: Provided, however, that any funds so received, which the collecting agency has reason to believe are the property of an "enemy" or "ally of enemy," or will be used for the benefit, directly or indirectly, of an "enemy" or "ally of enemy," must be held in separate account under notice to the Alien Property Custodian.

NO "NON-ESSENTIAL" INDUSTRIES.

By P. B. Noyes, Director of Conservation, U. S. Fuel Administration, in the Nation's Business.

You all know that as the war has progressed the limitation of the so-called "non-essential industries" has been much under discussion, owing to the scarcity of war essentials of three or four kinds. Fuel may perhaps be considered the most basic, but we are faced with the scarcity of transportation, of materials and of men.

I always visualize such a problem for myself. It has seemed to me that the area, as it were, needed for war has been growing more rapidly than most men outside of Washington have appreciated. There is not today room enough—neither equipment, nor materials, nor men enough—to carry on successfully a war like this one and at the same time support a business boom. The first thing is to decide just how large a space non-war business may occupy and still leave elbow room to fight this war as it should be fought.

I think it very unfortunate that this discussion was first started in the newspapers under the misleading description of "non-essential industries." The misuse of words led to some very dangerous conclusions.

There are no "non-essential industries." Industries which do not minister to human safety, comfort or happiness fail to survive. Certainly no industries are non-essential to the workmen engaged therein.

This false nomenclature, suggesting something unimportant to the nation at large, led to a hasty assumption in fairly influential quarters that the so-called "non-essential industries" can be properly "swept from the board," to make room for the war game. For a moment, the fact was overlooked that ten million workers are dependent on these "non-essential industries," and that thirty-five to fifty billions of the country's capital is tied up in their operation, and that with a structure so interdependent as the modern industrial and fiscal systems, one has only to attack the business community in the spirit of: "Cut off the non-essential industries" to insure a crash accompanied by the most widespread unemployment and insolvency ever experienced in this country.

AMERICAN PHARMACEUTICAL ASSOCIATION.

Prof. E. G. Eberle, editor of the *Journal of the American Pharmaceutical Association*, advises that the result of the balloting by mail for officers for the association for the year 1918-19, was the selection of the following: President, C. H. La Wall, of Philadelphia, Pa.; vice-presidents, F. W. Nitardy, of Denver, Col.; T. J. Bradley, of Boston, Mass., and Francis Heim, of St. Louis, Mo.; members of the council, C. A. Mayo, of New York, N. Y. C.; C. E. Caspari, of St. Louis, Mo., and Charles Holzhauer, of Newark, N. J. (recently deceased). These officers will be installed at the meeting in Chicago, next August.

SOAP NEWS FROM GERMANY.

In our SOAP SECTION, beginning on page 377, will be found further installments of news about the actual soap conditions in the Central Empires, together with information about the activities of Teuton scientists in this industry. This service, exclusive in the *AMERICAN PERFUMER*, has been obtained with much difficulty and at considerable expense, in view of which facts warning is here given that the service is copyrighted and infringers will be prosecuted.

BABSON'S SPRING TRADE OUTLOOK

Roger W. Babson, the noted statistical and trade expert, in his current outlook, gives the following survey of business conditions, based upon thorough investigation and careful observation of the field:

Realignment of Business Must Be Hastened—The next few months may determine the whole outcome of the war. Social and economic pressure from within apparently is making it impossible for Germany to maintain a purely defensive position in the west. Only by spectacular military successes can the German government repress growing socialistic agitation, both in Austria and in Germany itself. A desperate drive in some section, probably on the western front, is almost certain to be made in the near future. This is why such drastic measures must be taken to turn all of United States resources to winning the war. Less essential lines must give way to those products which will help most in this critical moment. The production of such articles will be encouraged in every way by the government as soon as the railroad and fuel difficulties are cleared up.

Shortage of Non-Essentials Will Result—In every factory labor is fast being diverted to the necessary departments. Steps are being taken to restrict new capital to war products only. Raw materials cannot be obtained and transportation facilities will be denied for the production of luxuries. *On the other hand, there apparently is going to be continuous demand for these non-essential goods, especially by the working classes. The buying power of the majority of people will be large and the demand for luxuries is bound to continue.* This is why we so urgently advise against unloading standard merchandise at the present time. The day is not far distant when the demand for many so-called unnecessary articles will far exceed the supply.

Trade Not Hurt by Economy—It is really impossible to "save" money. This talk of saving is just a question of spending, an option of whether you spend for temporary or permanent account. The public calls it saving when a dollar is put into the bank, but the money is almost immediately loaned out and spent for machinery, improved roads or other permanent goods. The less there is spent for transitory merchandise, such as food and clothing, the more will be spent for factories and farm implements. This keeps up the total volume of trade, regardless of thrift or extravagance. In the last few months there has been a considerable change in the kind of spending, accompanied by tremendous advertising of economy. *Business men have been scared by the talk, and in some cases have been hurt by an actual shifting of demand; but in spite of everything the total volume of business is well sustained. We receive practically as many reports of increased as decreased sales.* In fact, the most serious difficulties reported are not traceable to economy or lack of demand, but lack of supplies. Money cannot be saved or business stopped other than in accordance with the law of equal and opposite reaction.

Sales 15 Per Cent Above Year Ago—This is an estimate for about 175 representative sections of the country, based on bank clearings, which now exceed those of the corresponding period a year ago by about 15 per cent. This, of course, represents business in terms of

OUR ADVERTISERS—XXXVIII.

THE STANLEY MANUFACTURING CO., DAYTON, O.
Gold Embossed Metal Adhesive Seals & Labels

THE AMERICAN PERFUMER & ESSENTIAL OIL REVIEW,
80 Maiden Lane, New York City.

Gentlemen:—I can truthfully say, in all our experience in advertising in trade papers, the AMERICAN PERFUMER is the only trade paper we have found to be a paying proposition, and I would at any time be very glad to highly recommend it.

It has paid us right from the very start, and what is most gratifying—the new prospects secured through our advertising in your paper are increasing every month. Some of the very best accounts on our books today have been secured through the medium of your paper.

Assuring you that if at any time I can be of service to you in the way of a booster, to call upon me, I am

GEORGE F. STANLEY,
Vice President.

money and takes no account of the great increase in prices. Allowing for this price advance of about 37 per cent, we estimate that the actual volume of business in terms of tons or other units is below that of a year ago by about 14 per cent. By comparing their own records with the above averages for general activity, business men can determine whether further price advances in their particular lines are justified, and how their trade compares with business as a whole.

Department of Labor Will Help Employers—Employers will have one advantage as the spring season opens up, and that will be found in the increasing efficiency of the United States Department of Labor. This department is prosecuting plans which are certain to be of great usefulness to every employer who is engaged in essential lines. The mobilization of a volunteer industrial army is very vital to all who are at work upon government orders. In addition, the department at Washington has an immense store of information which is rapidly being put into concrete form so that the interests of employers can be promptly and efficiently served. Manufacturers and others should make use of this service. Patronize also the federal employment bureaus, which are open now in practically every state. Labor is the pivot upon which the readjustment to a complete war basis will be made.

OPPOSE BRITISH TRADE MARK BILL.

The Merchants' Association has lodged a strong protest with the Federal State Department against a new law pending before the Parliament of Great Britain which amends the Trade Mark Act and is said to vitiate or work detrimentally against the value of American articles of merchandise registered under a trade mark. The association has taken this action after an exhaustive report upon the subject prepared by the sub-committee of the association's committee on the protection of industrial property was carefully considered and unanimously adopted by the executive committee. The report, which was drafted by Archibald Cox and Albert E. Parker, goes fully into the issues of the case. It suggests that the objectionable clause in the bill as it affects this country be eliminated by an amendment to the law.

MANUFACTURING PERFUMERS' ASSOCIATION

A meeting of the Executive Board of the Manufacturing Perfumers' Association was held in New York, Feb. 20, at the Biltmore. President A. M. Spiehler presided. Those present were Messrs. P. E. Page, Walter Mueller, Gilbert Colgate, C. F. Butz, Howard Goodrich, Vincent B. Thomas, D. H. McConnell, W. A. Bradley and G. A. Pfeiffer.

Many matters concerning the perfumery and allied industries were thoroughly discussed, and plans were made to carry on the legislative work of the association and manufacturers in general to conserve the interests of these manufacturers without going counter to the interests of the nation at this time.

Mr. Pfeiffer as chairman of a special committee to investigate the misbranding of perfumery and toilet preparations made the report appended hereto. The action suggested by the committee is of course a step in the right direction. The association is already on record as being not only strongly opposed to misleading labels as to place of manufacture, but has requested the Executive Board to proceed against all flagrant violators of proper labelling. No action has yet been begun against any manufacturer whose goods are made in the United States, and whose labels imply to the casual purchaser that the article is of foreign manufacture and sold through a New York office. There is a New York State statute which makes it a misdemeanor for any manufacturer to offer for sale any products so mislabelled, and the atmosphere of deceit would be very quickly cleared by initiating a prosecution in the right quarter.

The Board decided to accept the proposal to hold only a two days' convention this year, the date being April 3 and 4. It probably will be held at the Biltmore. The theatre party will be omitted, and there will be a stag banquet, with Hooverized menu.

The secretary was instructed to prepare suitable resolutions to the memory of the three lately deceased members: A. B. Calisher, F. B. Marsh and C. A. Myers.

The Pompeian Manufacturing Co., of Cleveland, Ohio, was elected to active membership.

The report of Mr. Pfeiffer and the questionnaire referred to, follows:

February 9, 1918.

Mr. Adolph Spiehler, President Manufacturing Perfumers' Association:

Your Committee to investigate misbranding of products, as applied to place of manufacture, covered by the following resolution:

"Moved and seconded that the President appoint a Committee of three to report misbranding by the active members of the Association, as regards having on their labels or printed matter 'Paris' or any city other than the place where the goods are actually made and finished. The Committee to make their report to the President, who will call a meeting of the Executive Board to consider the report and to take such action as they feel advisable."

Reports as follows:

Regardless of the legal rights or liability, on which your Committee is not competent to report, your Committee recommends that the Manufacturing Perfumers' Association go on record as opposed to labelling or exploiting of products which may or does mislead or deceive the distributor or consumer as to the place of manufacture.

Your Committee recommends an amendment to By-laws, that the active membership of the Association be limited to:

1. Concerns having a bona fide manufacturing laboratory in the United States.

2. Concerns that do not use on labels or advertising material the name of a foreign city in conjunction with the city where goods are manufactured unless:
 - (a) Such concern operates a bona fide laboratory in such foreign city.
 - (b) Such concern affixes to each package a label reading "Made in U. S. A." printed in legible size type, and in such position on the package where it will be readily seen by the purchaser.

3. That members be given permission to use labels on hand, it being suggested to such members that they affix label as recommended in Clause B of Section 2. Your Committee recommends that members do not use on their labels, or in their advertising, the name of any city in the United States other than place of manufacture, or location of principal office, unless such member is identified with and a part of the industrial affairs of said city, or the use of such city does not mislead the distributor or consumer as to point of origin.

These recommendations reflect the wishes of 80 per cent of active members replying to inquiry mailed to all active members, copy of which inquiry we attach.

Further, we feel that these recommendations will aid in fulfilling the ideals prompting the organization of the Manufacturing Perfumers' Association.

In the unanimous opinion of your Committee, failure to approve these recommendations would be a compromise of right, and will lessen the influence of our Association in advising and assisting Federal and State Legislators in framing Acts which safeguard the right of manufacturer, distributor and consumer.

Respectfully submitted,

G. A. PFEIFFER,
Chairman.

THE MANUFACTURING PERFUMERS' ASSOCIATION OF THE UNITED STATES, 309 BROADWAY, NEW YORK CITY.

For Attention of Committee Investigating Misbranding of Products as Regards Place of Manufacture.

Our products are manufactured at

On our labels and printed matter we use the following city or cities:

Do you condemn including on labels location other than place of manufacture?

If an American perfumer has an office in Paris, and his product is manufactured there, in whole or in part, would he, in your opinion, be justified in using "Paris" on his labels and advertising?

IMPORTANT M. P. A. CIRCULAR

The Manufacturing Perfumers' Association, by President Adolph M. Spiehler, has issued the following timely and patriotic statement regarding the effects of the war upon the trade, together with other vital information:

"The hardships of the war are becoming more evident each and every day. This does not only pertain to our home and social circles—it likewise applies to our business. We must, therefore, at all times be in a position to use our best efforts to co-operate with the Administration, and do our share. At the same time it will be very necessary that we keep in close touch with all proposed legislation, whether State or Federal, so that when any new measures are proposed we will in no way be discriminated against on account of legislators not being possessed of the actual facts governing any proposed legislation as it might affect our industry, and that our industry will not be called upon to bear more than its fair share of the war's burdens. It is absolutely necessary that we conserve to the fullest extent all essentials necessary for the conduct of the war.

PROBLEM OF THE SO-CALLED NON-ESSENTIAL INDUSTRIES.

"There are certain industries which, it is claimed, do not contribute directly to the conduct of the war, although they are of the highest importance to those engaged therein, and especially to the workers. As in our case, they may contribute very heavily to the revenues of the Government, and, therefore, are entitled to special consideration. These industries, however, are threatened with discriminations in the way of the possible withdrawal of transportation facilities in any temporary crisis that may arise or even for extended periods.

"The authorities at Washington are said to have in contemplation enforced cuts in production amounting to 25 per cent. of annual output.

"Some so-called experts have even gone so far as to favor cutting off certain industries wholly from light, heat and power.

"One of the latest developments is a suggestion now being considered in highest quarters for a 50 per cent. reduction in all imports with an absolute embargo on manufactures and materials not contributory to the war. Such a restriction would have a disastrous effect upon our industry, as it would prevent us from importing materials from France and other foreign countries. The purpose of this plan is said to be to conserve shipping space. [This paragraph was written before the President's proclamation was issued licensing all foreign trade.—ED.]

A THREATENED INCREASE IN TAXATION.

"In connection with the semi-official announcements recently made that about April 15 Congress will take up the problem of raising more revenue for the conduct of the war comes the rumor that a serious attempt will be made to increase the 2 per cent. manufacturer's tax we are now paying under the terms of the war revenue act of October 3, 1917. It will be recalled that the House of Representatives fixed this tax at 5 per cent. in the original bill, and it was with the greatest difficulty that we succeeded in having it reduced in the Senate to 2 per cent. and in retaining that rate when the bill was finally adjusted in conference committee.

PROPOSED LEGISLATION RELATING TO ALCOHOL.

"In connection with a program of higher taxation it is reported that the authorities contemplate still further increasing the tax on alcohol. Certain experts have claimed that the Government can collect this tax even should it amount to \$10 per proof gallon. Hence, this is a very inviting field for the raising of further revenue.

"A movement is also on foot to withdraw the privilege we obtained after so much effort in connection with the war revenue act of securing spirits for industrial purposes at the rate of \$2.20 per gallon instead of \$3.20, the rate levied on beverage spirits. It is of vast importance that we retain this differential rate, for it divorces our business from the industry in which alcohol is used as an intoxicant and represents the first recognition by the Government of the principle that pure grain alcohol is one of the most important industrial materials known to American manufacturers. It will be a most disastrous outcome if we should be forced to surrender this differential rate.

"Several measures are being brought forward in Congress, designed to place the entire production of alcohol in the hands of the Government, leaving for such industries as ours only a small surplus that might be available from a restricted output, or, perhaps, cutting off our supply entirely if the output should be reduced to the level of the consumption of spirits for the manufacture of munitions. It hardly need be said that this would spell ruin for the entire industry.

ILL ADVISED TARIFF LEGISLATION.

"It is reported that another attempt will be made in connection with the projected revenue legislation to increase the import duties on all foreign merchandise entering the United States, and that even such articles as are now on the free list will be given a flat rate of not less than 10 per

cent. A similar project was attempted in connection with the war revenue act, a provision to this effect being reported by the Ways and Means Committee and passed by the House. The Finance Committee, however, rejected the entire tariff plan, chiefly at the instance of the Federal Tariff Commission, whose members objected to legislation on this important subject in advance of a careful investigation. As nearly a year has passed since the Ways and Means Committee brought this tariff project forward it is likely to be urged that the commission has now had ample opportunity to inquire into the matter and it will be more difficult than before to prevent the incorporation of a general tariff provision in the new revenue measure.

"Summarizing the situation, therefore, it will be seen that we are threatened with attacks from numerous directions and it behoves us to take the necessary steps to present the equities of our case as forcefully as possible to the authorities at Washington."

FALSE STATEMENTS ABOUT COSMETICS

BY DR. FREDERIC S. MASON, OF NEW YORK

Under the caption of "Safety for the Household," issued by the Department of Commerce (first edition issued January 10, 1918), a circular of the Bureau of Standards, No. 75, makes a statement which has been seized upon by sensational writers to send a thrill of terror through the users of cosmetics; one calculated to injure the business of manufacturers of toilet preparations and tempt legislators to create new laws which will not deter unprincipled makers from doing business, but will make it more difficult for legitimate business enterprises to exist.

It is stated as a fact under paragraph six, "Hazards Arising from the Use of Chemicals (e) Cosmetics," that "rouge for cheeks or lips has been the cause of serious mercury poisoning, owing to the presence of vermillion (mercury sulphide)." We are not aware that any American or French manufacturer uses mercuric sulphide in lip sticks or any cosmetics used on the face, and think the source of this information should be given, especially should the statement that it has caused serious mercury poisoning be substantiated. Mercuric sulphide (vermillion) is very insoluble, very difficult to treat and render soluble by chemical manipulation, and it would seem inconceivable that it could merely by application to the lips or cheeks cause serious mercurial poisoning.

We doubt very much whether any preparation containing vermillion can be found in the market of this country. The writer, who lived for some time in China, knows that the Chinese women use vermillion extensively as a cosmetic, and that this vermillion is by no means pure, yet it has never come to his knowledge that poisoning resulted from the use of vermillion, although occasional poisoning from use of carbonate of lead used as a face cosmetic is known to occur.

The circular's comment on hair removers is much more to the point, for many of them are corrosive and may cause painful sores under the armpits or on the face, but it is very doubtful whether any commercial hair removers now contain arsenic trisulphide.

The circular solemnly states that "dyes used in blackening gray hair generally contain one or more of the salts of silver, lead, copper, iron or bismuth and can cause serious poisoning when taken internally." This may be an official joke. Hair dyes are not taken in-

(Continued on page 362.)

IMPORTANT REVENUE AND TREASURY DECISIONS

T. D. 2643.—*Distilled Spirits.*

Distilled spirits held by manufacturers and intended not for sale as spirits, but for manufacture into non-beverage products, are not subject to taxation under section 303 of the act of October 3, 1917.

OFFICE OF COMMISSIONER OF INTERNAL REVENUE.

Washington, D. C., January 28, 1918.

To collectors of internal revenue, revenue agents, and others concerned:

The following opinion of the Attorney General is published for your information:

The honorable the SECRETARY OF THE TREASURY.

Sir: I have the honor to acknowledge the receipt of your request of November 9, 1917, for my opinion with respect to the construction of section 303 of the act of October 3, 1917, "to provide revenue to defray war expenses, and for other purposes."

The section is as follows:

SEC. 303. That upon all distilled spirits produced in or imported into the United States upon which the tax now imposed by law has been paid, and which, on the day this act is passed, are held by a retailer in a quantity in excess of fifty gallons in the aggregate, or by any other person, corporation, partnership, or association in any quantity, and which are intended for sale, there shall be levied, assessed, collected, and paid a tax of \$1.10 (or, if intended for sale for beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage, a tax of \$2.10) on each proof gallon, and a proportionate tax at a like rate on all fractional parts of such proof gallon: Provided: That the tax on such distilled spirits in the custody of a court of bankruptcy in insolvency proceedings on June 1, 1917, shall be paid by the person to whom the court delivers such distilled spirits at the time of such delivery, to the extent that the amount thus delivered exceeds the fifty gallons hereinbefore provided.

The specific question submitted is whether distilled spirits which are held with a view to use "in the manufacture of an article wherein the spirits lose their identity as alcohol and are to be used in this changed form" are liable to the tax of \$1.10 a gallon laid upon "distilled spirits * * * held * * * and * * * intended for sale." In other words, the inquiry is whether the phrase "distilled spirits intended for sale" embraces not only spirits intended for sale as such, but also spirits which though not intended for immediate sale are intended for ultimate sale, in that they are first to be used in the manufacture of non-beverage compositions—medicines, tinctures, extracts, etc.—in which they lose their identity, and these manufactured articles containing the spirits are then to be sold.

There is plainly a distinction in the ordinary acceptation of the language between a thing intended for sale and a thing intended for use in manufactures. A sale of an agricultural implement, for example, in which lumber forms a constituent part, cannot in any proper sense be called a sale of lumber. Neither is a sale of a purely medicinal compound, even though it contains alcohol as an ingredient, a sale of alcohol within the ordinary meaning of language. There is nothing in the law in question to warrant a supposition that the phrase "intended for sale" was meant to have any wider scope than the words naturally import. On the contrary, it is clear that Congress recognized a distinction between spirits "intended for sale" and spirits "in-

tended for use in manufacture," for it will be observed that in laying the tax of \$2.10 on distilled spirits designed for beverage purposes, care was taken to include by express language not only spirits "intended for sale for beverage purposes," but also spirits intended "for use in the manufacture or production of any article used or intended for use as a beverage." Whether the spirits are intended for sale in an unchanged form for beverage purposes or are intended for use in the manufacture of potable products, they must, in any event pay the tax of \$2.10 a gallon. Equal particularity would have been possible with respect to non-beverage spirits had Congress intended to lay a tax of \$1.10 upon them regardless of whether they were intended for sale as such or for use in manufactures. The fact that spirits of the latter description were not expressly included, in my opinion, indicates that it was not the Congressional intention to include them.

This conclusion is confirmed by the general rule of statutory construction that a tax is not to be extended by implication beyond the plain meaning of the language imposing it. Sutherland, *Statutory Construction* (sec. 363, pp. 462-463); Cooley, *Taxation* (2d ed., pp. 274-275).

For the reasons stated I agree with the view expressed by the solicitor for the Treasury Department in his memorandum of November 8, 1917, accompanying your letter, that distilled spirits held by manufacturers and intended not for sale as spirits but for manufacture into non-beverage products, are not subject to taxation under section 303, of the war-revenue act.

T. W. GREGORY, Attorney General.

The opinion above quoted of the Attorney General is concurred in by this office, and internal-revenue officers will be governed thereby in reporting parties for assessment of additional floor taxes.

DANIEL C. ROPER,

Commissioner of Internal Revenue.

Approved: W. G. McADOO, Secretary of the Treasury.

T. D. 2636.—*Distilled spirits.*

Modification of section 3283, Revised Statutes, and authorization of 48-hour fermenting period.

OFFICE OF COMMISSIONER OF INTERNAL REVENUE.

Washington, D. C., January 24, 1918.

To collectors of internal revenue, distillers, and others concerned:

Section 302, act of October 3, 1917, contains, among other things, the following provisions:

Under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, the manufacture, warehousing, withdrawal, and shipment, under the provisions of existing law, of ethyl alcohol for other than (1) beverage purposes or (2) use in the manufacture or production of any article used or intended for use as a beverage, and denatured alcohol, may be exempted from the provisions of section thirty-two hundred and eighty-three, Revised Statutes of the United States.

Under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, manufacturers of ethyl alcohol for other than beverage purposes may be granted permission under the provisions of section thirty-two hundred and eighty-five, Revised Statutes of the United States, to fill fermenting tubs in a sweet-mash distillery not oftener than once in forty-eight hours.

In view of the foregoing, all distillers operating in the production of alcohol exclusively for other than beverage purposes may continue to operate on Sundays the same as on week days, and collectors under authority contained in regulations No. 7 (pp. 40-41) may require storekeeper-gaugers and storekeeper-gaugers in the capacity of gaugers to remain on duty. In such cases it is suggested that a notation be made on the vouchers (Form 107 and Form 150) for the monthly compensation to the effect that the distilleries were in operation under the provisions of section 302, act of October 3, 1917.

Distillers, manufacturing ethyl alcohol for other than beverage purposes exclusively may be granted permission

to fill fermenting tubs in a sweet-mash distillery not oftener than every 48 hours. Upon receipt of notice on Form 27A from such a distiller, the collector will make survey of the distillery accordingly, utilizing the information already in his office with the new factor of the 48-hour fermenting period for the purpose.

DANIEL C. ROPER,

Commissioner of Internal Revenue.

Approved: W. M. McADOO, Secretary of the Treasury.

T. D. 2638.—*War-revenue act.*

Persons liable for the payment of the tax imposed by section 600, paragraphs (g) and (h) of the act of October 3, 1917.

OFFICE OF COMMISSIONER OF INTERNAL REVENUE,

Washington, D. C., January 24, 1918.

To collectors of internal revenue and others concerned:

The following synopsis of rulings by the Commissioner of Internal Revenue on questions relating to excise taxes imposed by the war-revenue act of October 3, 1917, is published for the information of revenue officers and others concerned.

DANIEL C. ROPER,

Commissioner of Internal Revenue.

(1) A person manufacturing a preparation under his own formula and offering it for sale under his own private label or trade-mark is liable for the tax imposed upon the article.

(2) The manufacturer of a preparation who also bottles and otherwise prepares the same into a salable condition, and who, for advertising purposes only, places the name on the label of any dealer who may handle such preparation, is liable for the tax upon the same. The dealer in this case has no interest whatever in the production of the preparation, but his name is placed upon the label for advertising purposes only.

(3) Where a manufacturer prepares an article according to the formula and at the instance of a dealer, and also bottles, labels and otherwise prepares the same into a salable condition, even though the name of the dealer only appears upon the product, the manufacturer and not the dealer is responsible for the tax.

(4) Where goods manufactured by a person require further manufacture before being used by the consumer, the one completing the manufacture is liable for the tax. The same rule would apply to bulk goods that require to be bottled or otherwise prepared in order to put them into a salable condition. Therefore, the person preparing the goods into smaller packages, labeling and bottling them, is the manufacturer within the meaning of the act.

T. D. 37482.—*Distilled spirits.*

The importation of distilled spirits for beverage purposes, etc., prohibited by acts of August 10, 1917, and October 3, 1917.

TREASURY DEPARTMENT, January 19, 1918:

To collectors of customs and others concerned:

By sections 15 of the act of August 10, 1917, and 301 of the act of October 3, 1917, as construed by the Attorney General (T. D. 37401), the importation into the United States of distilled spirits produced on or before October 3, 1917, is prohibited. Distilled spirits produced after October 3, 1917, are prohibited importation for beverage purposes, but may be imported for other than beverage purposes.

This prohibition will exclude from entry, and collectors will therefore refuse entry for any purpose of distilled spirits produced on or before October 3, 1917, and of distilled spirits for beverage purposes produced after October 3, 1917. Distilled spirits produced after October 3, 1917, will not be excluded if imported for other than beverage purposes.

Said prohibition will also exclude from entry, and collectors will therefore refuse entry to the following for use as beverages: Cordials, liquors, bitters and other com-

pounds containing distilled spirits by volume of one-half of 1 per cent. or more, whether produced by rectification, fortification, or otherwise. It will also exclude wines containing distilled spirits used in fortification, and as wines do not ordinarily contain more than 14 per cent. of alcohol it will be assumed that wines containing 15 per cent. or more of alcohol by volume contain distilled spirits added for the purposes of fortification or preservation. When wines, such as sherries and sake, contain more than 15 per cent. of alcohol by volume, and no distilled spirits have been added for fortification, supporting evidence should be furnished by the importer for the establishment of the facts in the premises.

This prohibition will not operate against the importation of medicinal preparations, including tinctures and elixirs, dentifrices, and similar compounds, nor against bay rum and similar toilet preparations containing distilled spirits, nor against preparations used in the arts and trades, such as varnishes, shellacs, and similar preparations.

(99623.) L. S. ROWE, Assistant Secretary.

11 MONTHS' FOREIGN TRADE.

Here are some figures of the nation's imports and exports for the eleven months ending with November, 1917, compared with the corresponding previous period, relating to some of the products in which our readers are interested.

	IMPORTS.		
Glycerine, crude, lbs., dut.	6,863,662	1916.	1917.
Grease and oils, n. e. s.—			
Sulphur, oil or olive foot, lbs., free	12,658,086	8,307,868	
All other, lbs., free.....	8,989,704	12,810,311	
All other, dut.....	\$308,160	\$514,420	
Vegetable—			
Expressed—			
Chinese nut, gals., free.....	6,394,563	5,077,470	
Cocoa butter or butterine and substitutes, lbs., dut.....	558,135	750	
Cocoanut, lbs., free.....	61,641,951	139,745,646	
Cottonseed, lbs., free.....	16,459,150	12,867,165	
Flaxseed or linseed, gals., dut..	71,279	84,396	
Peanut, dut., gals.....	1,989,072	3,388,861	
Rapeseed, gals., dut.....	2,556,227	1,138,649	
Soya bean, lbs., free.....	124,408,288	217,450,585	
All other, free.....	\$57,023	\$88,984	
All other, dut.....	\$543,095	\$719,498	
Olive, fit only for manufacturing, gals, free.....	771,294	596,815	
Olive, edible, gals, dut.....	6,906,070	6,773,521	
Palm, lbs., free.....	27,402,599	34,219,592	
Palm kernel, lbs.....	4,323,735	306	
Distilled and essential—			
Birch tar and cajeput, free...	\$27,089	\$24,822	
Lemon, lbs., dut.....	576,331	507,597	
All other, dut.....	\$2,612,688	\$3,536,698	
Oleo stearine, lbs., free.....	648,675	4,624,676	
Perfumery, cosmetics and all toilet preparations, dut.....	\$3,036,030	\$3,478,777	
Soaps—			
Castile, lbs., dut.....	2,600,026	2,058,626	
All other	\$256,930	\$253,248	
Talc, ground or prepared, lbs., dut..	30,544,912	29,647,267	
Vanilla beans, lbs., dut.....	758,969	781,143	

EXPORTS.

Soap—			
Toilet or fancy.....	\$2,312,340	\$1,701,457	
Stearine, from animal fats, lbs.....	11,563,629	7,707,342	
Vegetable, lbs.....	1,142,376	969,768	
All other, lbs.....	64,100,094	62,418,293	
Tallow, lbs.....	14,438,850	7,232,656	

The text pages of the AMERICAN PERFUMER AND ESSENTIAL OIL REVIEW do not contain *all* of the news. You must read the advertising pages also to get the full benefit.



Flavoring Extract Section

OFFICIAL REPORT OF FLAVORING EXTRACT MANUFACTURERS' ASSOCIATION.

F. P. Beers, president, and Thomas E. Lannen, attorney of the Flavoring Extract Manufacturers' Association, have sent us three recent circulars. No. 67, which was delayed, gives the dates and topical contents of the circulars from No. 1 to No. 66, which will be found very useful to members who have observed the injunction to keep these circulars on file for convenient access.

No. 68 treats of legislation and various other subjects. Note is made of a warning that the sale of essence of Jamaica ginger or extract of ginger is now considered to be in violation of the Oregon prohibition law. One of the association's members sends the warning. Attorney Lannen is of the opinion that the Oregon law does not prohibit the sale of extract of ginger for legitimate culinary or medicinal purposes. Members, however, are urged to be cautious.

This Oregon matter suggests further general caution to the members. Trouble often has arisen in "dry" states through the use of flavoring extracts for beverage purposes, instead of for the legitimate objects for which they were intended and sold. Stupid and obstinate officials often have quibbled on this point and if on the "dry" side have tried to throw their power against the extract manufacturers. Manufacturers are advised to caution their salesmen and to have them instruct their customers on the subject, to safeguard the industry against having its goods brought into disrepute. Every possible means must be taken to prevent the sale of extracts for intoxicant purposes.

Chairman Sherer, of the transportation committee, presented a report on the progress being made in relation to railroad freights.

Circular No. 69 gives the text of Treasury Decision No. 2643 regarding the floor tax on distilled spirits, which will be found in full in our "Revenue and Treasury Decisions" on page 358. Attorney Lannen has written to Commissioner Roper for a ruling in regard to exemptions and refunds.

The circular also deals with the tax on vanilla and lemon extracts, etc., sold for flavoring purposes. President Beers wrote to Commissioner Roper on the subject and has received the following ruling:

"You request in your letter an opinion on the question as to whether the tax imposed by Section 313, Subdivision (a), of the Act of October 3, 1917, applies to such an ordinary flavoring as vanilla extract if it is sold for use in soda water. It is stated that certain members of your Association of Extract Manufacturers take the position that the tax applies only to extracts specially prepared as flavors for soft drinks and does not apply to ordinary flavoring extracts suitable for culinary or other use, if they happen to be sold for use in the production of beverages.

"Such ordinary flavoring extracts, if sold for use in the manufacture or production of soft drinks, would be prepared extracts intended for use in the manufac-

ture of beverages, notwithstanding the fact that they are also suitable for other uses. There is nothing in the language of Section 313 which limits its application to extracts specially prepared for this particular purpose. It is accordingly held that Section 313 of the Act imposes a tax upon all prepared syrups or extracts intended for use in the manufacture or production of beverages, and contains no exemption in favor of ordinary or common extracts if sold for such purpose."

President Beers, complying with a request of the Chamber of Commerce of the United States, has appointed the following committee to represent the F. E. M. A. in conference and to advise with the price fixing body when the questions of price, production and distribution of products are under consideration: S. J. Sherer, chairman; Frank L. Beggs, W. M. McCormick, Charles D. Joyce and T. W. Garman.

SODA WATER FLAVORS' ASSOCIATION.

Thomas E. Lannen, attorney and secretary of the Association of National Manufacturers of Soda Water Flavors, has transmitted to the members reports of bills affecting their interests, with comments and suggestions regarding the courses they ought to pursue in combating the same.

Members of the association will find some interesting news in our Washington letter on page 352.

Information in Other Departments.

Readers of the FLAVORING EXTRACT SECTION are advised that items of interest to them may be found in our Trade Notes pages, as well as in Patents and Trade Marks, and other departments of THE AMERICAN PERFUMER.

PURE FOOD AND DRUG NOTES

In this section will be found all matters of interest contained in FEDERAL AND STATE official reports, etc., relating to perfumes, flavoring extracts, soaps, etc.

FEDERAL.

Notices of Judgment Given Under Pure Food and Drugs Act by the Secretary of Agriculture.

Among the Notices of Judgment given under the Federal Food and Drugs Act, Nos. 4951 to 5150, inclusive, sent out since our last report by the Bureau of Chemistry, Washington, D. C., the following are of interest to our readers:

4,974. Adulteration and misbranding of vanilla extract. U. S. . . . v. a corporation. Plea of guilty. Fine, \$50 and costs. The article was labeled: "Prime Vanilla Extract, made from the extractive matter of prime vanilla beans, and sweetened with cane sugar, aged in wood, made by the — Mfg. Co., Chicago, U. S. A." Analysis of a sample showed the following results:

Vanillin (per cent.)	0.16
Coumarin: Absent.	
Resins: Medium.	
Normal lead number	0.20
Alcohol (per cent. by volume)	20.40

5,093. Adulteration and misbranding of compound vanilla. Plea of guilty. Fine, \$25. The article was labeled in part: "Compound Vanilla . . ." Analysis of a sample by the Bureau of Chemistry showed the following results:

Caramel, by Woodman-Newhall test:	Positive.
Alcohol (per cent. by volume)	19.96
Vanillin (gram per 100 cc.)	0.44
Coumarin (gram per 100 cc.)	0.01
Resins: None.	
Lead number	0.00

Product is essentially a hydroalcoholic solution of vanillin and coumarin colored with caramel, and contains little or no vanilla.

Adulteration was alleged for the reason that an imitation vanilla extract composed of vanillin and coumarin, artificially colored, has been substituted in whole or in part for compound vanilla, which the article purported to be; and further in that the article was an inferior product, to wit, an imitation vanilla extract composed of vanillin and coumarin, and has been colored in a manner whereby its inferiority to genuine vanilla extract was concealed.

5,128. Adulteration and misbranding of olive oil. U. S. . . . v. 18 Cases . . . 16 Cases . . . and 9 Cases . . . of Oil. Consent decree of condemnation and forfeiture. Product ordered released on bond. The article was labeled in part (on cans, front and back): "Specialty Lucca Olive Oil Extra 1 Callisto Francesconi Lucca Italy." (On sides) "Olive Oil." (On cases) "Olive Oil Lucca Callisto Francesconi—New York—Italy." Adulteration was alleged for the reason that the article contained at least 25 per cent. of cottonseed oil, and that cottonseed oil had been substituted wholly or in part for said article.

Wine Measure Illegal in Canada.

Because the American gallon measure is about 20 per cent. smaller than the Canadian, American manufacturers who do business with Canada may have trouble with the Canadian Inland Revenue authorities if they do not mind their Ps. and Qs. A commerce report states that because of the smaller measure many complaints have been made in the Dominion regarding the sale of bottled goods, including essences, condiments, etc., put up by American houses in accordance with the wine measure unit. American goods, measured by the smaller unit, are contended to have an unfair advantage over similar Canadian goods.

Inspectors, dealers, manufacturers and others have been advised that the sale of anything in Canada by wine measure is illegal. They have also been informed that to offer for sale any goods of which the contents are clearly marked in some unit of American measure, such as "One Pint, U. S. A. Standard," is illegal, and that representing unmarked containers of goods as pints, quarts, etc., when their contents are actually determined by wine measure, is also illegal.

Goods in packages and containers may be put up and sold without any reference to the measure of the contents, or the contents may be indicated by weight in pounds or in ounces, but if any reference whatever is made to the contents by measure, it must be Dominion measure only. The Weights and Measures act of Canada prescribe the use of certain Dominion weights and measures or the metric system in all dealings in Canada. Fines are levied for selling goods according to any standards other than those prescribed.

THE EFFECT OF CURING ON THE AROMATIC CONSTITUENTS OF VANILLA BEANS

By FRANK RABAK, Bureau of Plant Industry, U. S. Dept. of Agriculture.

(Continued from page 327, January, 1918.)

According to the report the color of the extract from the South American beans was considered best. This is in close accordance with the colors as described in Table III. Extracts 1 and 3 possessed about the same color as the South American, namely, a bright wine-red, while Nos. 5 and 7 were slightly darker. The remainder of the laboratory extracts possessed an admixture of brown, this color being more prominent in some than in others.

Not only was the rating of the various samples by the manufacturer with respect to odor and taste in close accordance with the writer's selections, but it is a singular fact that three of the laboratory cured samples were stated to excel in point of odor and taste the extracts from the commercial beans, and in nearly all cases the beans cured at room temperature were superior to those cured in the water oven.

In order to ascertain whether the various modifications of the curing process produced any effect upon the composition of the beans, an analysis of the residues remaining from the preparation of the extracts was examined.

EXTRACTION OF THE RESINS.

Since it is generally conceded that resins or oleo-resins tend strongly to modify the agreeable odor of vanilla beans, it is very probable that the superior aroma and flavor of several of the cured samples of beans were due to the presence of these odorous resinous substances. These substances are for the most part soluble in alcohol, to a less extent, however, in hydroalcoholic solutions. In preparing the extracts described 65 per cent. alcohol was used. Not all of the resinous constituents of the beans were dissolved by alcohol of this strength, but it is as-

TABLE IV—ALCOHOL AND ETHER EXTRACTS FROM VANILLA RESIDUES.

SAMPLE	ALCOHOL EXTRACT OF VANILLA RESIDUES		VANILLA RESIDUES	CHEMICAL CONSTANTS OF ALCOHOL EXTRACT OF RESIDUES			ETHER EXTRACT OF VANILLA RESIDUES				
	Per cent.	Color		State	Odor	Acid Value	Ester Value	Sapon. Value	Per cent.	Color	State
1	19.23	Dark red	Semi-solid	Fine	13.4	170.5	183.9	4.14	Red-brown	Oily	Fatty
7	27.25	Brownish red	Nearly solid	Fine	27.0	182.3	209.3	4.50	Brownish red	Oily	Balsamic
5	18.22	Brownish red	Nearly solid	Fine	14.3	169.0	183.3	5.34	Pale brown	Oily	Fatty (a)
3	20.80	Reddish brown	Semi-solid	Mild	14.6	180.0	194.6	3.73	Pale brown	Oily	Fatty (a)
9	21.41	Reddish brown	Semi-solid	Pronounced	39.0	161.4	200.4	3.71	Pale yellow	Oily	Slight fatty
11	16.07	Brownish red	Nearly solid	Fine	36.0	167.5	203.5	3.88	Pale brownish red	Oily	Mild, pleasant
2	23.19	Pale brownish red	Partly liquid	Yes	34.3	124.6	158.9	4.86	Pale brown	Oily	Slight balsamic
8	13.30	Reddish brown	Nearly solid	Pronounced	34.0	132.0	166.0	3.33	Brownish red	Oily	Slight vanilla
6	17.18	Brownish	Semi-solid	Faint, agreeable	60.1	126.1	186.2	4.99	Pale brown	Oily	Nearly odorless
4	21.28	Pale brown	Nearly solid	Mild	48.3	134.5	182.8	4.33	Pale yellow	Oily	Faint vanilla
10	13.11	Brownish	Semi-solid	Faint	53.2	127.3	180.5	4.38	Pale brown	Oily	Faint
12	15.50	Brown	Partly liquid	Faint	40.0	142.2	182.2	3.70	Pale brown	Oily	Faint
Mex. A	19.60	Brown	Liquid	Faint, fatty	25.8	145.6	171.4	4.01	Red-brown	Oily	Fatty (a)
Mex. B	12.76	Brown	Semi-solid	Yes	12.9	155.3	168.2	4.11	Dark brown	Oily	Fatty
Tahiti	6.43	Pale brown	Solid	Faint	39.7	....	....	6.03	Dark red-brown	Oily	Faint balsamic
S. Amer.	27.20	Dark red-brown	Semi-solid	Pleasant	8.4	85.0	93.4	2.81	Dark brown	Oily	Slight vanilla
Bourbon	19.75	Dark brown	Nearly solid	Good	38.2	155.0	193.2	4.46	Yellow	Oily	Faint
Old	13.35	.....	.....	.....	28.2	134.2	162.4	4.22	Pale brownish	Oily	Faint

(a) Fatty taste as well as odor.

sumed that approximately the same percentage of these constituents was extracted from each sample. Provided that more resinous constituents were present in some samples than in others, and granting that the 65 per cent. alcohol extracted only a small portion of these constituents, the residues from the preparation of the extracts still contained much of the unextracted resinous substances.

These residues were therefore subjected to extraction with 94 per cent. alcohol in order to obtain the residual resins. The residues remaining from the alcohol extraction were further extracted with ether. The percentages of alcohol and ether extracts, and descriptions of each, are given in Table IV.

The quantity of alcohol-soluble constituents remaining in the beans after the preparation of the extracts is considerable. While a number of constituents are no doubt present in these extracts, a large portion probably consists of vanilla resins, together with some vanillin.

The percentage of alcohol extracts from the samples of beans cured in the laboratory at room temperature is uniformly higher than from those cured in the water oven. Likewise those extracts were considerably deeper and richer in color. It would seem, therefore, that curing at room temperature is more conducive to the formation of vanilla resins and coloring matter.

The highest percentage of alcohol extract (vanilla resins) in the commercial beans was in the South American sample. This sample also produced a vanilla extract with the deepest color. The residues from the Mexican and Bourbon beans also contained a high percentage of alcohol-soluble substances, and likewise a highly colored extract. These facts are significant of the effect of curing upon the color of prepared extracts, and also of the comparatively large quantity of flavoring resins which remain in the residues.

The ether extracts were found to consist largely of fatty oil, and were nearly devoid of odor. Some of the less soluble resinous constituents are doubtless present in these extracts. The percentages of ether extract seem to bear no direct relationship as regards treatment during curing. Some variation is apparent, however, among the samples from different sources.

EXAMINATION OF RESINS EXTRACTED WITH ALCOHOL.

In order to obtain further knowledge of the alcohol extracts obtained from the residues, the chemical constants, acid, ester and saponification numbers were determined. The results are shown in Table IV.

Considerable variation exists in the acid, ester and saponification values of the alcohol extracts obtained from the residues of the laboratory cured beans. The general average of these constants is higher than that of the commercial beans, as was also the percentage of extract. The content of free acid constituents of the resinous extracts is high in nearly all instances, signifying the presence of considerable resin acids. The ester values are likewise high, showing the presence of saponifiable resinous compounds. The resin acids and the combined saponifiable resins seem to have been formed to a greater extent in the beans cured in the laboratory than in the commercially cured samples. Provided these substances tend to add fragrance to the odor of the vanilla bean, and therefore also to the extract made from the beans, it would seem that methods which would insure a high percentage of these resinous substances should be preferred. Doubtless a certain percentage of these substances are extracted by the hydroalcoholic menstruum used in preparing the extracts of commerce, the quantity in solution depending largely upon the strength of the alcohol employed.

CONCLUSIONS.

From the results reported herein it may be said in general that the curing process as at present commercially applied to vanilla beans is unnecessarily long and extended, requiring on an average several months for the transformation of the green to the cured beans.

In the laboratory experiment conducted it has been shown that the beans can be cured in a much shorter time by means of a much less tedious process. It has further been demonstrated that the process is simplified to the advantage rather than to the detriment of the aromatic

constituents. In order to produce uniformity in the composition of the beans, and thereby insure more uniform extracts, the importation and curing of the green beans are suggested.

While the amount of vanillin in the beans was not increased appreciably, as compared with commercial beans, it may be stated with assurance that the beans cured in the laboratory were in most cases superior in vanilla resins and coloring matter. This is significant since vanilla resins and coloring matter are considered important adjuncts to the quality of vanilla beans. The superior flavor of the extracts prepared from the laboratory cured beans may therefore be ascribed to the resinous constituents. A considerable proportion of the vanilla resins are left unextracted when the menstruum is less than 65 per cent. alcoholic strength.

Curing the green beans at room temperature either without previous treatment or after treatment with water up to 90° C. for a short period of time apparently produces beans of the best quality, as judged by the flavoring extracts prepared from the samples.

FALSE STATEMENTS ABOUT COSMETICS.

(Continued from page 357.)

ternally, but applied externally, and if the department warns the public against the handling of something which when taken internally might cause serious poisoning, it should include a long list of chemicals and preparations which every one knows are for external use and not to be taken by the mouth. For example, every one knows that chlorinated lime (which is a poison internally) is for use as a disinfectant, and yet the public handles it constantly. It is conceivable that lead salts applied for long periods to the scalp might in some rare instance cause symptoms of lead poisoning, but such cases are about as rare as the case of the old lady of 95 who died from drinking coffee all her life.

We certainly take exception on the last paragraph of the circular, which says: "It is well to treat all materials of this character as poisons," for it puts under suspicion many innocent and useful preparations in common use. Old books on formulae, published 60 or 70 years ago and perhaps reproduced in modern issues from the force of the copying habit, mention hair removers containing arsenic trisulphide, dyes containing lead acetate, and may even give formula for lip sticks and face cosmetics containing vermillion, but if any modern manufacturer of cosmetics is so ignorant or unprincipled as to use such formulae at the present day he should be exposed and punished as the law provides. Such is not the custom among reputable manufacturers. The only effect of the publication of sensational abstracts and articles based on the official statement of the above circular is to frighten the public quite unnecessarily and in a manner not warranted by the facts.

Essential Oil of Sherungulu Tubers.

A sample of Sherungulu tubers (*Kaempferia ethelae*) from the Transvaal yielded 0.55% oil on original basis and 2.35% on dry basis. Constituents were as follows: d_4 0.924, optical rotation at 22° + 26° 42', acid number 1.0, ester number before acetylation 11.5, after acetylation 33.6. Fractional distillation gave 44% between 160 and 195°, 26% between 195 and 270°, and 30% residue, chiefly ketone, and sesquiterpene. The oil is of no commercial importance for perfumes as it contains only small amounts of odorous constituents.—*Bull. Imp. Inst.*



Mr. Harold Lancaster, perfumer for Marshall Field & Co., Chicago, has an interest in the war. His brother, Captain Leo J. Lancaster, was killed at Armentieres in 1915. Now his brother-in-law, William McCree, a gallant fighter in the Gordon Highlanders Brigade, has just got back home to England after escaping from a German prison camp. McCree's account of his experiences as a German prisoner was published in the *Renfrew (Eng.) Free Press*, and describes the almost incredible hardships he had to endure.

Lieut. Frank J. Lynch, whose military photograph is reproduced herewith, is now an instructor at the San Diego, (Cal.) aviation school.

Prior to enlisting in the army he graduated from the Texas University School for Flying, and his special training has stood him in such good stead that he now holds the altitude record (13,200 ft.) for a No. 60 training aeroplane.

Mr. Lynch is a graduated mechanical engineer, and is engineer for the Peerless Tube Co., Bloomfield, N. J.



LT. FRANK J. LYNCH

D'Orno, Inc., New Haven, Conn., the creator of the Peg O' My Heart perfume, and manufacturer of high class toilet preparations, has taken over the Arthur Co. Mr. Eugene J. Alexandre, the chemist of the former Arthur Co., will continue his connection with the new company as general manager. Mr. A. Mendel is chief stockholder of D'Orno, Inc.

After the meeting of the New York section of the Society of Chemical Industry, at which the Perkin medal was presented to Auguste J. Rossi, the founder of the titanium industry—a New York section of the Societe de Chimie Industrielle was organized. This organization for international co-operation among chemists and to aid development and co-operation particularly after the present war, has been carrying on a widespread propaganda work. The following officers were elected:—President, Leo H. Baekeland, member of the Naval Consulting Board; vice-president, Jerome Alexander, treasurer of the National Gum and Mica Co.; secretary, Charles A. Doremus; treasurer, George F. Kunz, of Tiffany & Co. The following were elected

as members of the council:—Charles F. Chandler, Henri Viteaux, E. P. V. Verge, G. E. Valbrigue, R. E. Orfila, William H. Nichols, Charles Baskerville, Henri Blum, Marston T. Bogert and Elwood Hendrick. The first issue of *Chimie et Industrie*, the official organ of the Societe de Chimie Industrielle of France, was issued in Paris last November.

E. H. Fallows, 52 Vanderbilt avenue, has been appointed New York representative of the Vegetable Oil Corporation, a Delaware company.

Mr. Fernando Tremari, general manager of the Tremari interests in Mexico and the United States, paid a visit this month to the New York office to confer with Mr. John A. Griffin, American manager. Mr. Tremari is the second oldest son of the late Mr. Pedro Tremari who founded the vanilla bean business forty years ago in Vera Cruz. Mr. Pedro J. Tremari, the elder son, died two years ago.



FERNANDO TREMARI

Joseph B. Magnus, of Magnus, Mabee & Reynard, Inc., New York, will report shortly for service at one of the aviation schools conducted by the U. S. Navy.

At a luncheon on January 22 of the Perfumery, Soap and Extract Makers' Association of Chicago, Mr. Frank A. Blair, president of the Proprietary Medicine Association gave his views in regard to the proposed regulations for the manufacture of articles classed as essentials and non-essentials. It seemed to be Mr. Blair's opinion that there would be no ruling on the subject as articles that were essential in one locality were non-essential in others. He had definite knowledge that there was a list being held in Washington of 580 different articles classed as non-essentials, but every official seemed to deny that he was the author of this list, and no one seemed to want to father it.

L. F. Ducker, 321 Fifth avenue, has been appointed New York representative of the Southland Perfume Co., a Florida corporation capitalized at \$25,000.

Fire damaged the soap plant of Wheeler & Pratt, 470 Columbia street, Somerville, Mass., on February 14, to the extent of \$1,500.

Much interest was apparent in local trade circles on February 18 on the announcement of the appointment by Judge Mayer, United States Court, of receivers for Madero Brothers, Inc., dealers in and exporters of drugs, chemical supplies and dyestuffs. It was learned that the concern had voluntarily filed a bankruptcy claim. It occupies a building at 100 John street. The receivers appointed were Samuel Strasbourger and Nathan A. Smyth, each under a bond of \$25,000. An official of the firm reviewed the situation in a general way as follows:

"About a week ago the manager of our chemical department, an Austrian, was arrested by Federal authorities. The charges preferred against him were that he caused to be shipped to a base hospital in Italy a quantity of salicylic acid under the title of quinine. The manager, by name Tonco L. Milic, negotiated the matter under the name of the concern. Consequently without our knowledge we found ourselves indirectly implicated in the suit which followed. Mr. Milic was given free movement in our concern. We little suspected that such things would come to pass. As soon as the arrest was made Mr. Milic was summarily discharged from the firm. We, of course, regret that he should have been connected with us at the time. Following the announcement of his arrest we found ourselves beset by creditors. I do not think that we should have been obliged to file the claim had it not been for the arrest."

Mr. Strasbourger, one of the receivers, said he would be unable to make a statement for three or four days.

The claims made against Madero Brothers were placed by the following creditors: New York Consolidated Drug Company, \$2,000; Edward J. Barry, \$144, and Rockhill & Vietor, \$4,000. It was stated by Antonio Philippe, secretary of the company, that the quick assets of the concern are about \$300,000 and the liabilities approximately \$350,000. Mr. Philippe also asserted that the company was unable at the present time to meet its maturing obligations and was willing to be adjudged a bankrupt.

A report made by the company for the year ended Dec. 31, 1917, gave the assets as worth \$757,068.66, and the liabilities \$355,962.59. In the list of liabilities were loans from banks, \$104,865; bills payable, \$134,188.20, and merchandise unpaid, \$116,909.59.

The firm consists of three uncles of the late President of Mexico, Francisco Madero. They are Ernesto, Salvador and Alberto Madero. Ernesto is the president of the firm. He is now on his way here from Texas, where he has been attending to some of the firm's widely scattered interests. Ernesto was the financial official of Mexico when his nephew was President, but when Carranza became President he not only deposed him but seized all of the property of the Madero brothers. Later the property was returned.

Charles A. Kalish, counsel for the creditors, said he understood word had been received from the president of the firm that nobody would lose anything through the firm.

In the matter of the Savoy Specialty Co., Inc., 412 Eighth avenue, New York, whose bankruptcy case was reported in our last issue, Federal Judge Manton has appointed J. Fred Alsgood as receiver. The company

dealt chiefly in perfumery. Its liabilities are listed as being \$22,000, with assets of \$3,000. It was organized in 1916 with a capital stock of \$10,000.

A voluntary petition in bankruptcy was filed January 24 in the United States Court at Buffalo by the Henry Rebscher Co., Inc., of No. 266 State street, Rochester, N. Y., manufacturers of perfumes. The liabilities are said to be \$19,936, and the assets are given as \$37,127. According to the petition there is but \$150 on deposit at the bank. Part of the assets of the company are given as stock in hand. The value of the stock is put at \$17,000.

At a meeting of creditors on February 8 before Referee Nelson P. Sanford, Arthur V. Chamberlain was named trustee in the bankruptcy proceedings. His bond was fixed at \$3,250. The East Side Savings Bank has a mortgage of \$7,700 against the real estate at 280 State street and the Lincoln National Bank has a claim for \$2,900. Henry Rebscher has a claim for back salary amounting to \$3,653.77, and Charles Rebscher claims \$2,148.75 for back salary.

A voluntary bankruptcy petition by Tappan Perfume Co., 412 Lafayette street, New York, was filed February 8. Liabilities, \$28,005; assets, \$27,614. Principal claims: Greensburg Glass Co., \$2,760; Bertha Tappan, \$7,500; A. D. Ely & Co., \$1,750; Tube Corporation, \$1,000. George C. De Lacy, 233 Broadway, is attorney. Edward F. Spitz has been appointed receiver with a bond of \$1,500.

A petition in bankruptcy has been filed against Jewel Lewis, jobber in chemicals at 297 Church street, Manhattan, by the following creditors: Shuttlewirth, Keller & Co., \$374; Whitfield P. Gray, \$174, and the National Manufacturing Company, \$78. Liabilities said to be \$10,000 and assets \$1,000.

In line with its policy of expansion the National Aniline and Chemical Co., Inc., has been incorporated in Illinois to do business in that State with a capital of \$1,800,000. The principal place of business in Illinois will be at 357 West Erie street, Chicago, William W. Watson being the company's representative at that place. The capital of the New York corporation is \$18,959,500 of preferred stock and 395,990 shares of common stock with no par value. Before May 1 the company will establish its main offices in its own ten-story building at 21 Burling Slip. Its present offices at Madison avenue and Thirty-seventh street have been found to be inadequate for the unification of the diversified organizations which are slowly but steadily being formed into one great organization. The National Building, which the company's new office building has been named, was acquired by the company through the Century Colors Corporation, one of the constituent companies of the National Aniline and Chemical Company.

American Druggists' Syndicate reports net profits amounting to \$416,748 in the year ended December 31, a gain of \$2,379 over 1916. The annual statement showed that dividend payments and other withdrawals from surplus totaled \$501,052, compared with \$303,225 in 1916. The net surplus at the end of the year was \$701,536.

The Procter & Gamble Co., of Cincinnati, whose stock has been on a 20 per cent basis, has cut its rate to 16 per cent annually, the quarterly rate being lowered to 4 per cent.

The growth of some of the lines of business associated with the toilet preparation industry in this country such

as, for instance, that of the manufacture of powder puffs has been remarkable. This has been due, of course, to the large increase in consumption of face powders and compacts.

One firm that has made particularly rapid progress in this field is that of Maurice Lévy, 15 West 38th street, New York, who, we are told, shipped 3,500,000 puffs in the year 1917. Not all this business was done in the

United States as the firm has built up a considerable export trade with Australia, China, South America, etc. The main plant is located at New Rochelle, New York, and we understand that it is the only one in the entire world where powder puffs are made from beginning to end. At this factory the basic raw material is received and emerges from the last department as a finished puff ready for use.

The New Rochelle factory, as shown in the photograph, is 25 x 100 feet and consists of two floors and a basement, and the firm has bought adjoining property and will enlarge the factory to a width of 75 feet, giving it three times its present capacity. Thirty employees are used in the factory, while over seven hundred other persons are kept busy in sewing departments in Mt. Vernon, Yonkers, White Plains and Port Chester.

Mr. Lévy who has spent twenty years in this line of business established his New Rochelle factory about two years



SEWING THE PUFFS.

ago, and equipped it with the latest machinery from England.

The Vanity style puffs have not been made here, as the labor question has stood in the way. However, as the cost

of labor has risen to such heights in France the cost of manufacture will be about the same in both countries.

Mr. Lévy has traveled through the country very widely and is well known among all the leading toilet preparation buyers from coast to coast. He is very energetic and this quality coupled with his native Gallic tact presages the further growth of his business.



MAURICE LÉVY'S FACTORY IN NEW ROCHELLE, N. Y.

George Lueders & Co., New York, the well-known essential oil manufacturers and importers, have made a change in their corporation insofar as \$200,000 of preferred stock has been authorized. The former capitalization consisted of \$200,000 common stock to which, in addition to the preferred stock, must be added a surplus of \$300,000.

The company has been appointed selling agent for the Treasury Department for War Savings Stamps. The sales in the first three weeks amounted to more than \$700 among their employees, numbering about 100, and business callers.

In this connection it is worth noting that the War Trade Board in its January 15 supplement to the Enemy Trading List contains the following under the subhead of "Mexico":

"Lueders & Cia. and Lueders, George, & Co., of Mexico City, should not be confused with Lueders, George, & Co., of New York, which is not on the Enemy Trading List."

Mr. D. A. Bennett, president, and Mr. W. H. Schutte, vice-president of Bennett & Davis, Inc., Chicago, were recent visitors to New York.

Monsanto Chemical Works, St. Louis, has been incorporated at Springfield, Ill., in order to carry on business in Illinois. The capital stock is listed as \$70,000, of which it is stated \$28,000 is to be used in Illinois. The incorporators are: President John F. Queeny; secretary, Gaston Dubois, and the directors are Dr. L. Vellion, Dr. J. B. Ebie and Leo S. Rassieur, all of St. Louis.

American Can Co. earned a net income of \$21,995,042 last year, almost double the \$11,091,048 earned in the preceding year, the increase being accounted for in part by war orders taken in 1916, but not completed until 1917. The annual statement issued recently showed \$6,000,000 reserved for Federal war taxes and the corporation income levy, a total equal to nearly 28 per cent. of the net return. The management reserved \$3,500,000 for depreciation, an increase of \$1,000,000, and paid out \$6,583,185 in preferred stock dividends, including the regular distribution and back dividends in excess of 8 per cent. During the year \$5,281,453 was expended on additional plants and equipment. The report stated that the company had been able to assist the Food Administration in substituting fibre containers in place of tin, thus relieving pressure on the short supply of the metal.

Peerless Tube Co., Bloomfield, N. J., has issued a timely circular regarding the advance in tin prices and those interested who have not seen it should write for a copy. The company considers that there is more "scare" than anything else in the sensational daily newspaper reports about tin. Of course, it is explained, the tin situation gives occasion for much concern, but conditions are not anywhere near as bad as they might be. The circular says in part: "There is plenty of tin in the world. Nearly every manufacturer in the United States has a surplus stock. There is a large quantity in various warehouses, the stock in London is very great, and the stock in the Straits (because we are taking now of Straits tin only) is very great."

Recently the Government commandeered all the pig tin in New York warehouses which analyzed over 99 per cent. pure for use of the Navy Department, and later a further levy was made on the tin just arrived in port from Batavia to the extent of about 500 tons. This last commandeering order was almost the last straw in its relation to the importating tin trade as it left it without an available pound of spot metal for sale. The situation was rendered all the more unfortunate because no tin is produced in this country and to bring it here from the Straits Settlements, from Batavia and China is an operation of about three months duration. The spot tin market therefore has advanced rapidly. The Government has not yet put a price on the tin it has commandeered.

Lillian Russell, former musical comedy star and wife of Alexander Moore, of Pittsburgh, Pa., began suit in the New York Supreme Court this month for \$5,000 alleged to be due her for the use of her name, photograph and facsimile of her signature by the Lillian Russell's Own Toilet Preparations, Inc. The actress asks for a judgment against the defendant for the \$5,000 with interest from June, 1917. According to the Summons and complaint, Miss Russell was the principal owner of the capital stock of the defendant corporation,

which was valued at \$25,000. On May 24, 1916, it is alleged, the plaintiff negotiated with the defendant corporation and Joseph Kaufman, as a result of which she received \$10,000 for her interest in the company and alleges she was to receive \$5,000 each year until her death for the use of her name.

The 1917 payment, it is charged, was due on June 1, 1917, but the plaintiff asserts she waived payment until December 1, 1917. The date for payment arrived, and, Miss Russell says, the corporation has failed to live up to its agreement. The agreement of May 24, 1916, which is made a part of the complaint, sets forth that in case of the death of the actress before May 30, 1921, the \$5,000 yearly payments were to be continued until that date to her legal representatives.

Judge Edmund Waddill, in the United States Court at Norfolk, Va., has set March 21 for hearing argument of the demurrer in the trust prosecution of the government against Colgate & Co., of Jersey City, N. J. Argument on the preliminary motion to file demurrer in the suit was heard by Judge Waddill on January 21. Henry S. Mitchell, assistant to the Attorney-General, represented the government in the argument, and Attorneys Trowbridge and Dunn appeared for Colgate & Co. The contention of the government is that Colgate & Co. are controlling the sale of their products through the retailers by fixing the prices, thus creating a trust. It is the claim of the respondent that it sells only to those it chooses, but does not attempt to fix the prices.

Printers' Ink sees further evidence of the breakdown of old barriers between various types of retailers, in the fact that the Gerhard Mennen line of toilet preparations is now being advertised in Canadian grocery trade papers, as suitable for stocking by groceries. The current advertising copy plays up the cold cream, but also mentions shaving cream, talcum powder, shampooing cream, liquid shampoo, etc.

Mr. George Hill, for several years perfumer with the E. M. Davis Soap Co., and previously for fifteen years with the Allan B. Wrisley Co., started on February 12 with the Klinker Mfg. Co., Cleveland, Ohio, of which Mr. Gus C. Weil is president.

Mr. Clarence G. Weiscopf, crude drug dealer of this city, sends us an interesting account showing how Charlotte, Mich., leads the country by becoming a 100 per cent. war savings city. The campaign took only three days. The work was done by a committee of sixty business men under the adroit leadership of Mr. E. J. Elles.

Mr. W. F. Martin, sales manager of the J. Hungerford Smith Co., Rochester, N. Y., attended the recent annual sales convention of the Ogden (Utah) Wholesale Drug Co. The attendance was 100 per cent of the sales managers of the company's affiliated concerns and besides discussing business the attendants enjoyed two banquets.

R. A. Jones & Co., soap machinery manufacturers of Covington, Ky., have let contracts for an addition to their plant made necessary by increased business.

Negotiations which have been in progress between S. W. Eckman, of the Mendleson Corporation, manufacturers of lye and other household chemicals, and Mrs. L. Babbitt Hyde, owner of B. T. Babbitt, Inc., has resulted in the purchase by Mr. Eckman and his associates of the entire capital stock, plants and other assets of the Babbitt corporation. It is not the intention of the new owners to make any radical change in the individual conduct of the two businesses, except that Mrs. Hyde, as president, retires and Mr. Eckman has been elected president; Archibald E. Reed, vice-president; Arthur Hacker, treasurer, and C. E. McGown, sales manager, also retire from their positions, and Mr. Eckman will designate their successors. He will remain with the Mendleson corporation as general sales manager, and both corporations will continue their former brands of soaps and lye in the market as competitors, and the two offices and sales staff will not be materially changed, at least for the present.

The B. T. Babbitt business was organized in 1836 and was incorporated in 1903, and has been from the start until now entirely a family property.

Mr. Eckman's new connection with the company ought to furnish him much gratification, inasmuch as he has had much to do with its present development. In 1910 he was engaged by the company to investigate the South American and Caribbean trade opportunities, being familiar with those countries and their language, and later made similar investigations in other foreign countries, resulting in his becoming export manager for the company. Later he developed the company's premium business and shortly after that became general sales manager, which position he resigned about two years ago, when he connected himself with the Mendleson company as New York sales manager.

Mr. Eckman is well known in grocery specialty circles, having been active in the association movements of both the specialty manufacturers and the specialty representatives; also a leader in the formation of the Manufacturers' Premium Association. Though prominent and successful in mercantile circles, Mr. Eckman is a member of the New York bar, a graduate from the New York University Law School.

Messrs. J. C. Francesconi & Co., of New York City, announce the establishment of a branch office at 323 South LaSalle street, Chicago, Ills., under the personal supervision of Mr. M. F. Austin, late with Messrs. Shearson & Hamill, of New York and Chicago. This progressive concern finds it necessary to have direct representation in the Middle West in order to better serve the increasing patronage of their customers for oils, fats, waxes and chemicals in that territory.

The name of B. Brown & Bro., chemicals, of Manhattan, has been changed to B. Brown, Inc.

We are indebted to Mr. H. O. Alderman, of Alderman, Fairchild Co., Rochester, N. Y., manufacturers of paper boxes, for a copy of "The Effect of Present Costs on the Selling Price of Paper Boxes." This was an address by W. C. Carlson, president of the Western Paper Box Manufacturers' Association, delivered at the convention held last month at Lafayette, Ind.

The E. A. Bromund Co., dealing in all kinds of wax, paraffine, water-white mineral oil, spermaceti, etc., has moved its New York offices to larger quarters at Room 258, 258 Broadway. Its entire works are now located at Elmsford, N. Y., where the facilities have been greatly enlarged and improved.

Mr. E. I. Hopkins, son of Mr. J. L. Hopkins, of J. L. Hopkins & Co., New York, who has been in London, Eng., as a representative of the firm, is now associated with Mr. A. G. Spilker, the Chicago representative. The style Spilker & Hopkins has been adopted.

Perfumeries valued at \$138,460 cleared from New York during December for various foreign countries.

We are advised by the C. E. Ising Corporation, New York, that Dr. James Brown is now associated with them

as research chemist on essential oils and synthetic materials. Dr. Brown was, until recently, professor of chemistry at Butler University, Indianapolis, and he is a graduate of Yale University with a final degree of Ph. D. He has been engaged in teaching work for 14½ years at Yale University, Illinois College, William & Vashti College and Butler University. He was for some time consultant for the Indiana Department of Public Health, and of late years became interested in aromatic synthetic chemicals.

Dr. Brown is a member of the American Chemical Society, American Association for the Advancement of Science, and Phi Beta Kappa and Sigma Xi fraternities.

He has contributed articles to leading scientific journals including the *American Journal of Science*, *Journal of American Chemical Society*, also *Zeit. für Angew. Chem.* and other foreign journals.

A cable dispatch from London dated February 9 says the business of Colgate & Co. of New York in Germany has been placed under government control.

Mr. E. V. Killeen, of George Lueders & Co., New York, recently enjoyed a well-earned holiday at Atlantic City with Mrs. Killeen and their young daughter, Clare.

Mr. George C. Spencer, of the Spencer Perfume Co., South Bend, Ind., was a recent visitor to New York. He reports business in moderate priced perfumes to be very good indeed in his part of the country.

Mr. John G. Ayres, one of the directors of the Puritan Pharmaceutical Co., St. Louis, gave to the papers a timely and conclusive refutation of the recent attack on cosmetics which the Bureau of Standards permitted to creep into its reports and which obviously had no substantial foundation in fact, but which enabled sensational newspapers to take a fling at the industry.



DR. JAMES BROWN

Mr. A. M. Spiehler, of Rochester, president of the Manufacturing Perfumers' Association, has received the following from Mr. James Eldridge Stoldsworth, of manufacturing perfumers and soap refiners, Osborne, Bauer & Cheeseman, London, W., under date of January 3: "Many thanks for your card of good wishes for the New Year which I most heartily reciprocate and sincerely trust that in the near future we may have a lasting peace bringing prosperity to all. How do you find things on your side during these difficult times? We personally find great difficulty in procuring certain supplies, otherwise business would be very good. I suppose you are much in the same position. I am glad to think that you still remember your old comrade of our days in Grasse and trust that one day we shall have the pleasure of meeting again."

S. B. Penick & Co., Inc., of New York City and Marion, N. C., have opened a London sales office at 87 Burrough High street, London, S. E. 1, in charge of Mr. J. D. Bishop, who has successfully represented the Bovinine Co. for several years and who continues to look after their interests. The Penick company now has a good export trade with England, which will no doubt be largely increased by Mr. Bishop's personal efforts.

Mr. S. B. Penick has just returned from a short trip to Lynchburg, Va., where he attended the wedding of his niece, the daughter of Mr. D. M. Penick of the Strother Drug Company. Mr. Penick's trip also extended to a few of the important Southern business centers.

Mr. Harold Noble, formerly manager of the T. A. Slocum Co., has accepted a position in the purchasing department of S. B. Penick & Co., Inc., New York City and Marion, N. C.

The annual meeting of the C. L. Cotton Co. of Earlville, N. Y., held last month resulted in the re-election of Mr. F. P. Beers as president and Mr. F. C. De Vallant as secretary and treasurer. Mr. Beers also is president of the Flavoring Extract Manufacturers' Association. Mr. H. C. Allen, of Buffalo, was elected a director in place of Mrs. C. L. Cotton, resigned, and Mr. H. C. Rowley was elected vice-president to succeed Mrs. Cotton.

The regular quarterly dividend of 2 per cent. in cash and 2 per cent. extra has been declared by the Semet Solvay Co., of Syracuse, N. Y. Both were payable February 15 to stockholders of record February 1.

Suit has been filed in the First District Municipal Court, New York City, by Madero Brothers, Inc., against Ralph L. Fuller & Co., Inc., to recover the sum of \$247.98, which the plaintiff alleges is due as the balance of a bill for the sale and delivery of three car lots of caustic soda to the defendant company. It appears that when the bill for the caustic was submitted to the Fuller concern, the latter deducted the amount involved in the suit from the bill and paid the balance. The Fuller Co. declared that the money had been long due it from Madero Brothers as part of a previous transaction. This the Madero concern refused to admit and when the Fuller Co. persisted in refusing to pay the

money, suit was entered through C. M. Russell, of 50 Church street, attorney for Madero Brothers.

S. L. Rothapfel's Rivoli motion picture palace in New York City, which recently was opened, offered to the tenth muse delicate sacrifices of light and color and perfume. Says the *Sun*: "Perfume supplements the appeal made to the senses by light, color and music, Mr. Rothapfel having taken advantage of the well known psychological fact that perfumes are powerful stimulants to imagination. There is the scent of incense for drama of the Orient, the scent of new mown hay for rural scenes and the scent of flowers when Mary Pickford, let us say, skips in a country garden."

Announcement is made at Peoria, Ill., of the sale of Clarke Brothers & Co. distillery to the United States Industrial Alcohol Co., of New York. It is understood the distillery will be reconstructed for the manufacture of chemicals.

Marden, Orth & Hastings Corporation has acquired the control of the Buttercup Oil and Car Co., of Louisville, Ky., reported to be one of the largest producers of edible oils in the United States. They will continue the refining of peanut, cocoanut and cotton-seed oils and other edible oils will be added to their production list. Operations have already started. At a recent meeting of the stockholders of the Marden, Orth & Hastings Corporation the capital stock was increased to take care of the acquisition of this property and to provide the necessary working capital.

Prof. Charles H. LaWall, president-elect of the American Pharmaceutical Association, has been nominated to succeed the late Prof. Joseph Price Remington as dean of the Philadelphia College of Pharmacy.

Gingo Soap Co., Greenville, S. C., recently formed, is specializing on cleaners for textile mill floors.

Mr. H. M. Thayer, Superintendent for seven years of the Procter & Gamble Soap Company works, at Holland Hook, Staten Island, N. Y., has gone to Cincinnati to assume an executive position with the same company.

Philadelphia Drug Exchange, at its annual meeting in January, elected as its president Mr. Harry B. French, one of the most prominent men in the drug manufacturing business in the United States. He succeeds the late John Ferguson, who held the post for many years. Other officers elected were Messrs. Harry K. Mulford, vice-president; Joseph W. England, secretary; Anthony M. Hance, treasurer, and a board of directors consisting of Blair Ferguson, son of the former president; Dr. A. W. Miller, Walter V. Smith, Adam Fromm, Charles E. Hires, Richard M. Shoemaker, Clayton F. Shoemaker and A. Robinson McIlvaine. The annual banquet was at the Bellevue-Stratford Hotel.

Mr. George M. Beringer has succeeded Dr. Henry Kraemer as editor of the *American Journal of Pharmacy*, the change having been made necessary by the latter's acceptance of the chair of pharmacognosy at Ann Arbor.

John Hoge, a soap manufacturer, who died on January 6 at Zanesville, Ohio, leaving bequests aggregating \$1,700,000 to the Actors Fund of America and the Metropolitan Museum of Art, and who owned New York City property valued at \$570,000, had great respect for the work of American churches, it has become known. He said in his will he was not a professing Christian, or even an orthodox one, but he nevertheless bequeathed \$1,000 to every church in Zanesville, without regard to creed.

The will was once thrown out of court by the allegation that the testator was of unsound mind when he drew the instrument. A fight was undertaken by the actors and the Metropolitan Museum of Art and the document was finally admitted to probate.

"So far in life," said Mr. Hoge, "I have not been an orthodox or professing Christian. History gives many instances of wars, crimes and deeds of injustice committed in the name of religion. But this does not prove the Christian religion and doctrine is not right, if properly observed.

"Believing the influence of modern churches is for the good, I give and bequeath to the officers of each organized church in Zanesville in active operation at the time of my death the sum of \$1,000, without regard to creed, race or doctrine—the Protestant, Catholic, Hebrew or whatever belief that has a properly organized congregation—to be used for the benefit of said churches."

The New York estate, including Cooper Square and Fifth avenue properties, goes to a nephew, James D. Hoge, of Seattle, Wash.

Mr. Herman A. Metz, of New York City, has been appointed lieutenant-colonel in the State National Guard.

PRICE LISTS, PUBLICATIONS, ETC.

MEYER BROTHERS' DRUGGIST, St. Louis, for January is at hand with 270 pages of interesting information and price lists of the commodities handled by this old-time firm. A feature of the number is "Who Is Who?" and the editor has selected the portraits of quite a number of men who might safely be designated as it in their several spheres. Taken altogether, the January number is a model for publications of this sort.

BULLETIN OF THE AMERICAN CHAMBER OF COMMERCE FOR ITALY, published at Milan, is received. It contains several interesting articles, both in the American and the Italian languages.

STAFFORD ALLEN & SONS, LTD., London, Eng., Ungerer & Co., Pearl street, New York, American representative.—We have received the January-February wholesale prices current, with market report on specialties handled by this firm. It includes essential oils and the Allen specialties for perfumers.

ARABOL MFG. CO., 100 William street, New York, in its February announcement lays special stress on the importance of using good adhesives in labelling and for other purposes. The argument is presented in fine shape, and is backed up by the commendations of users of the Arabol specialties.

A. BOURJOIS & CO., INC., send us a very neat little announcement regarding Brosserie tooth brushes.

JENNINGS MFG. CO., Grand Rapids, Mich., send us price lists of the various Jennings products, including perfumes, toilet preparations and similar articles.

IN MEMORIAM FOR DEPARTED FRIENDS.

ANTHION, JEAN ANTOINE, manufacturer of olive oil, Grasse, France, February, 1910.

BRETZ, GEORGE, perfumer, Chicago, February, 1915.

FAIRCHILD, HENRY C., founder of Fairchild & Shelton, soap manufacturers, Bridgeport, Ct., February, 1917.

FELS, JOSEPH, soap manufacturer and single tax advocate, Philadelphia, Pa., February, 1914.

FORBES, WILLIAM H., president Forbes Lithographic Mfg. Co., Boston, February, 1915.

HARRIS, FRANK E., founder of the Harris Extract Co., Binghamton, N. Y., February, 1912.

HAZARD, FREDERICK ROWLAND, president of the Solvay Process Co., Syracuse, N. Y., February, 1917.

HESS, CHARLES D., Hess Co., perfumers, Rochester, N. Y., February, 1908.

KIRKMAN, ALEXANDER S., Kirkman & Son, soap manufacturers, Brooklyn, N. Y., February, 1912.

MCMAHON, JAMES B., vice-president of the N. K. Fairbank Co., Chicago, Ill., February, 1910.

MARSHALL, HERMAN AUGUSTIN, soap manufacturer, Clinton, Mass., February, 1910.

PRINGLE, DAVID, of Maxim, Pringle & Brush, soaps and perfumery, New York, February, 1914.

PYLE, JAMES, founder of the Pyle Pearline Co., Shady-side-on-Hudson, N. Y., February, 1912.

ROYCE, MRS. HENRIETTA L., wife of Abner Royce, founder of Abner Royce & Co., Cleveland, O., February, 1910.

SÉVÈNE, HENRI, managing director Société Chimique des Usines du Rhône, Paris, February, 1917.

STALLMAN, JOHN HENRY, president of the Stallman-Fulton Co., brokers, New York, February, 1908.

STEARNS, FREDERICK, of Frederick Stearns & Co., manufacturing chemists, Detroit, Mich., February, 1907.

TAUSSIG, ISAAC, long time a director of the Nulomoline Co., New York, February, 1917.

WALTKE, WILLIAM, soap manufacturer, St. Louis, Mo., February, 1916.

WATKINS, MRS. P. M., wife of head of Watkins Extract Co., San Francisco, February, 1914.

WESTEN, EDWARD, president of the Edward Westen Tea & Spice Co., St. Louis, February, 1917.

WILLIAMS, WILLIAM C., long head of the Michigan drug firm of Williams-Davis-Brooks & Hinchman Sons, February, 1916.

Obituary Notes.

Rowland Gibson Hazard, of Peace Dale, R. I., brother of the late Frederick R. Hazard, of Syracuse, N. Y., and chairman of the board of both the Solvay Process and the Semet-Solvay companies, died at his winter home, "Dial House," at Santa Barbara, Cal., on Jan. 22, following an attack of angina pectoris. He died the day after his 63d birthday.

Laforest E. Goss, veteran manufacturer of soap powder, was found dead of heart disease in his home, No. 30 South street, Lawrence, Mass., on February 7. He had lived alone since his wife's death three years ago.

Joseph F. Barrett, of New York, vice-president of the Bowker Fertilizer Co., an important subsidiary of the American Agricultural Chemical Co., died at his home on Jan. 22, at the age of 63 years.

William Turner Mayer, one of the founders of the Albany Chemical Co., died of pneumonia at his home

in Albany, N. Y. He was 66 years old and leaves a widow and son, Wyatt T. Mayer, who is secretary of the company.

Jonathan W. Plummer, founder of the wholesale drug house of Morrison, Plummer & Co., Chicago, died at the home of his son, Dixon, Ill., early this month.

Charles A. Myers.

Charles A. Myers, superintendent of the manufacturing department of R. H. Macy & Co., New York, died January 26, 1918, in New York, in his forty-third year. Mr.

Myers was one of the very interesting figures in New York perfume life, and always a welcome visitor at the conventions of the Manufacturing Perfumers' Association.

He was born March 6, 1875, at Hillsdale, N. J., and remained on a farm with his father until he was 18 years of age. In 1898 he entered the employ of R. H. Macy & Co. as clerk in their factory, and in 1911 became

manager. Mr. Myers married Miss Ruth Brickell, of Westwood, N. J., who survives him. He was a member of Temple Lodge, F. & A. M. of Westwood, N. J., and served as a councilman of the borough and as a member of the Board of Education for three years. Funeral services were held at his late home in Westwood, N. J., January 30, and Masonic services were conducted by the Master of Temple Lodge.

The photo we print from a flashlight taken at an Aroma Club luncheon, is the best obtainable.

James Beach, Veteran Soap Manufacturer.

James Beach, veteran soap manufacturer and one of the early settlers of Dubuque, Iowa, died February 2 as the result of injuries received through a sleighing accident. His family had been in the soap industry for more than 100 years. Mr.

Beach was born in Dover, N. H., in 1835, where his father was in the soap business. Later the family moved to Lawrence, Mass., and the son started west, reaching Dubuque in 1856. There he bought an interest in J. P. Farley's soap factory, then a very small affair. Later he was one of the founders and president of the

Minnesota Soap Co., at St. Paul and St. Anthony, now Minneapolis. For several years he was president of the old-time National Soap Makers' Association of the United States.

Returning to Dubuque he became actively identified with



CHAS. A. MYERS.



JAMES BEACH

its civic welfare and served in various municipal offices. He was one of the first directors of the German Bank of Dubuque and was its president for several years. He was connected with many of the large manufacturing institutions of the city. At the time of his death he was president of the Dubuque Packing Co. and head of James Beach & Sons, whose factory was established in 1850, making it the second oldest business house in the city of Dubuque and the oldest soap factory in the upper Mississippi valley west of Chicago. He leaves three sons, George W., of Minneapolis, and Edward J. and Charles B., of Dubuque; also eight grandchildren.

NEW INCORPORATIONS.

R. Odell & Sons Co., Newark, N. J., dealers in perfumes, has been incorporated at Trenton with capital stock of \$125,000 by Reuben Odell, Sheldon R. Odell and Rose M. Odell of Newark, N. J.

Primrose-Johnson Dental Co., Inc., Rochester, N. Y., to deal in dental goods and supplies, \$30,000 capital stock, has been incorporated by G. L. Primrose, A. H. Johnson, Rochester; B. T. Johnson, Rome, N. Y.

Manhattan Can Co., Inc., Brooklyn Borough, New York City, to manufacture metal caps, stoppers and covers for bottles and jars and manufacture minerals, oils, etc., \$100,000 capital stock, has been incorporated by J. Friedman, 708 Broadway, New York City; M. V. Moore, P. E. Page, Bush Terminal, Brooklyn.

Economy Mercantile Corporation, of Manhattan Borough, New York City, chemicals, soaps, etc., has been incorporated with a capital stock of \$100,000, by J. Benjamin, I. N. Thurman, D. Gellar, 141 Broadway.

Henry L. Hughes Co., Inc., formed by the consolidation of the Universal Brush Co. and Henry L. Hughes, Troy, N. Y., to manufacture brushes and toilet articles, \$250,000 capital stock, has been incorporated by H. Alexander, 611 West 110th street, New York City; R. H. Goldman, 413 West 147th street, New York City; H. J. Benedikt, New Rochelle.

Atlantic Potash Corp., Dover, Del., to manufacture, sell and deal in potash and chemical combinations, \$1,000,000 capital stock, has been incorporated by George W. Morgan, W. I. N. Loft and Frank Jackson of Dover.

Queen City Chemical and Soap Co., Cincinnati, \$10,000 capital stock, has been incorporated by Sam Gottlieb, Harry M. Pleatman, Pearl Gottlieb, Albert P. Stern and Franklin G. Krehbiel.

Co-operative Perfumer Co., Wilmington, Del., to manufacture toilet preparations of all kinds, \$100,000 capital stock, has been incorporated by A. M. Halloran, S. A. Williams, E. Unfried, all of Wilmington.

Polonia Soap Co., Chicago, Ill., capital stock of \$10,000, has been incorporated by Julian W. Koss, Martin Kotwica, Joseph Krasucki.

Altrex Co., Wilmington, Del., to manufacture of Altrex Shampoo, Altrex Hair Tonic and other preparations, has been incorporated with \$10,000 capital stock.

Edible Oil Co., Wilmington, Del., to manufacture and sell cottonseed oil, coconut oil, etc., with \$5,500,000 capital stock, has been incorporated in Delaware.

Stiefel & Co., Manhattan Borough, New York City, toilet articles and requisites, \$25,000 capital stock, has been incorporated by J. C. Totten, H. H. Frieder, A. J. Westermayr, 90 Nassau street.

PATENTS AND TRADE MARKS.



NOTE TO READERS.

This department is conducted under the general supervision of a very competent patent and trade mark attorney. This report of patents, trade marks, labels and designs is compiled from the official records of the Patent Office in Washington, D. C. We include everything relating to the four co-ordinate branches of the essential oil industry, viz.: Perfumes, Soap, Flavoring Extracts and Toilet Preparations.

The trade marks illustrated are described under the heading "Trade Mark Registrations Applied for," and are those for which registration has been provisionally granted.

All inquiries relating to patents, trade marks, labels, copyrights, etc., should be addressed to

PATENT AND TRADE MARK DEPT.,
Perfumer Pub. Co. 80 Maiden Lane, New York.

PATENTS GRANTED.

1,252,499.—HAIR FLUFFER AND PERFUMER. George L. Scheel, Chicago, Ill. Filed Mar. 12, 1914. Serial No. 824,122. (Cl. 132—3.)

The combination of a hollow comb with passageways in the teeth thereof and a chamber in communication with said passageways, heating means in said chamber, a rubber bulb arranged at one end of said chamber and provided with a valve inlet, the opposite side of said chamber from said teeth being longitudinally corrugated, a correspond-

ingly corrugated member hingedly mounted upon said comb and co-operating with the first mentioned corrugated portion, the last mentioned corrugated member being provided with an operating handle extending upwardly and to a point adjacent said bulb and a fixed handle member secured to the comb and extending upon the opposite side of said bulb from said operating handle whereby the bulb may be operated to force air through the said chamber and teeth or the corrugated portions may be operated independently without compressing the bulb, substantially as described.

1,252,591.—PROCESS OF OBTAINING WAX-LIKE SUBSTANCES FROM LANOLIN. Isaac Lifschütz, Hamburg, Germany. Filed Nov. 3, 1914. Serial No. 870,042. (Cl. 87—26.)

1. The herein described method, which consists in saponifying or hydrolyzing wool-fat, and then washing the same at ordinary temperature with an alcohol soluble in water for separating therefrom the parts soluble thereby, until the residue results in a solid wax-like product.

3. The herein described method which consists in saponifying or hydrolyzing wool-fat, washing the saponified or hydrolyzed material with an alcohol soluble in water until the solid residue results in a wax-like product, and treating the alcoholic filtrate by some suitable method to obtain the fatty acids dissolved therein.

4. The herein described light yellow wax-like product having a melting point above 50 deg. C. = 120 deg. F. and consisting of high melting fatty acids and alcohols of wool-fat.

[Claim 2 not printed in the Gazette.]

1,254,222.—CONTAINER. Leonard Gerhardt, Arlington, Md., assignor to Tin Decorating Company of Baltimore, Md., a Corporation of New Jersey. Filed Sept. 9, 1916. Serial No. 119,189. (Cl. 221—62.)

1. A container having a sector-like head including vertical converging side walls and vertical end walls, and a sector-like perforated cap overlying the top wall of the head and adapted to swing relatively thereto, said cap being of relatively greater area than said head and having depending converging side flanges adapted to contact with the side walls of the head to limit the swinging movement of the cap relative to the head.

1,254,521.—PROCESS OF COVERING HIGH-GRADE POTASH PRODUCTS. John R. MacMillan, Niagara Falls, N. Y., assignor to Niagara Alkali Company, Niagara Falls, N. Y., a Corporation of New York. Filed Oct. 9, 1916. Serial No. 124,575. (Cl. 23—22.)

1. In the separation of potassium and sodium the process which comprises gassing with carbon dioxid a concentrated solution carrying potassium and sodium carbonate till the sodium is substantially separated as sodium bicarbonate and then lowering the temperature till the potassium bicarbonate crystallizes out.

1,254,588.—SOAP-LIKE DETERGENT AND THE MANUFACTURE THEREOF. William Feldenheimer, London, England. Filed Apr. 12, 1917. Serial No. 161,606. (Cl. 87—16.)

1. The process of manufacturing a soap-like detergent or "soap-stock" from lyes such as commonly result from the boiling process with separation of glycerine in the manufacture of soap, consisting in adding to the lyes when at a temperature of between 80 deg. to 90 deg. C. with the glycerine therein, ground maize-cones in the proportion of approximately 15 per cent. by weight of the lyes, substantially as set forth.

1,254,667.—CONTAINER FOR SOAP PASTE AND OTHER LIQUID AND SEMI-LIQUID MATERIALS. Joel B. Fesler, New York. Filed Apr. 22, 1913. Serial No. 762,847. (Cl. 221—79.)

1. A dispensing container for liquid and semi-liquid materials, comprising a rigid receptacle having at one end an outlet, a piston within said receptacle, said piston perforated to receive a feed screw, and a thin layer of sealing material covering said piston and initially closing such perforation of the piston and having a thickened edge portion pressing tightly against the sides of the said receptacle and thereby forming a guide for the piston and a tight joint between said piston and receptacle.

1,255,064.—DISPENSING DEVICE. Alexius Sunden, Centralia, Wash. Filed May 15, 1917. Serial No. 168,838. (Cl. 146—7.)

1. A soap dispensing device embodying a receptacle having an open end, a cutting element arranged to reciprocate across said open end, a spring pressed follower arranged within the receptacle for maintaining the soap in position with respect to the knife whereby a slice may be severed from the soap, a hinged cover for the receptacle, means for locking the cover in closed position, and means timely operated by movement of the follower for releasing said cover.

1,255,813.—SOAP-DISPENSING DEVICE. William H. Brew, Washington, D. C.; Annie L. Brew, administrator of said William H. Brew, deceased. Filed Sept. 29, 1916. Serial No. 122,918. (Cl. 221—13.)

1. A device of the character described, including a receptacle, a follower and threaded stem therefor, a cap threaded to receive said stem to progress said follower upon relative rotation of said receptacle and said stem, a dispensing tube square in cross section provided with a dispensing aperture, a closure and cut-off square in cross section, a cutting extension on said closure, the closure being slidable on said dispensing tube, the said cutting extension passing over said dispensing aperture, said closure including a resilient tongue for engagement with said dispensing tube to hold the cutting extension in effective position in relation to said dispensing aperture.

DESIGN PATENT.

51,691.—SOAP-DISPENSER. William F. Hatch, Milwaukee, Wis., assignor to The Palmolive Company, Milwaukee, Wis., a Corporation of Wisconsin. Filed Nov. 5, 1917. Serial No. 200,447. Term of patent, 14 years.

The ornamental design for a soap dispenser, as shown.

TRADE-MARK REGISTRATIONS GRANTED.

119,994.—Soap.—Swift and Company, Chicago, Ill. Filed July 20, 1917. Serial No. 105,155. Published October 9, 1917.

120,036.—Flavoring Extracts for Making Soda-Fountain Syrups and for Use in Cooking.—The William S. Merrill Chemical Company, Cincinnati, Ohio. Filed April 17, 1917. Serial No. 103,065. Published September 25, 1917.

120,053.—Certain Named Toilet Preparations.—All Package Grocery Stores Co., New York, N. Y. Filed May 25, 1917. Serial No. 104,056. Published October 23, 1917.

120,059.—Medicinal Tonic for Certain Named Diseases; Hair-Tonic, Foot-Powder, and Facial Cream.—Athenian Manufacturing Company, Philadelphia, Pa. Filed June 29, 1917. Serial No. 104,740. Published November 6, 1917.

120,062.—Certain Named Toilet Preparations and Remedies for External Use.—Nella E. Berry, Buffalo, N. Y. Filed April 16, 1917. Serial No. 103,007. Published October 30, 1917.

120,063.—Certain Named Toilet Preparations.—George Borgfeldt & Co., New York, N. Y. Filed August 31, 1917. Serial No. 105,978. Published October 23, 1917.

120,064.—Certain Named Toilet Preparations.—A. Bourjois & Co., Inc., New York, N. Y. Filed December 23, 1916. Serial No. 100,142. Published November 6, 1917.

120,072.—Certain Named Toilet Preparations.—Wallace B. Coates, Jr., Lynn, Mass. Filed November 1, 1915. Serial No. 90,255. Published April 24, 1917.

120,074.—Liquid Preparation for Keeping the Hair Fluffy and Curly.—Myra Louise Crea, Fargo, N. D. Filed June 15, 1917. Serial No. 104,452. Published November 6, 1917.

120,076.—Certain Named Toilet Preparations.—Laura R. Dawley, New York, N. Y. Filed February 9, 1917. Serial No. 101,262. Published October 30, 1917.

120,087.—Soap.—The N. K. Fairbank Company, Union township, near Guttenberg, N. J., and Chicago, Ill. Filed August 11, 1915. Serial No. 88,536. Published October 30, 1917.

120,088.—Scouring Compound.—The N. K. Fairbank Company, Union township, near Guttenberg, N. J., and Chicago, Ill. Filed August 11, 1915. Serial No. 88,537. Published October 30, 1917.

120,100.—Hair-Dressing.—Clarence C. Hay, Como, Miss. Filed February 27, 1917. Serial No. 101,740. Published September 4, 1917.

120,111.—Certain Named Toilet Preparations and the Like.—The Remillard Co., New York, N. Y. Filed July 10, 1917. Serial No. 104,964. Published November 6, 1917.

120,112.—Certain Named Toilet Preparations.—Elizabeth Richards, New York, N. Y. Filed October 27, 1916. Serial No. 98,932. Published November 6, 1917.

120,113.—Certain Named Toilet Preparations.—Henri Rigaud, Paris, France, and New York, N. Y. Filed May 26, 1917. Serial No. 104,103. Published October 30, 1917.

120,124.—Face-Powder.—William A. Todd, Jr., St. Louis, Mo. Filed June 16, 1917. Serial No. 104,472. Published October 30, 1917.

120,145.—Soda-Ash and Bicarbonate of Soda.—Natural Soda Products Company, Keeler, Cal. Filed May 31, 1917. Serial No. 104,172. Published October 30, 1917.

120,150.—Antiseptic Disinfectant Mouth-Wash, Gargle, and Deodorant.—The Pyrholod & Chemical Co., Inc., Chicago, Ill. Filed September 5, 1917. Serial No. 106,078. Published October 30, 1917.

120,158.—Hair-Tonic.—Cyrus Arnone, New York, N. Y. Filed September 19, 1917. Serial No. 106,307. Published November 13, 1917.

120,161.—Certain Named Toilet Preparations.—A. Bourjois & Co., Inc., New York, N. Y. Filed September 17, 1917. Serial No. 106,273. Published November 13, 1917.

120,176.—Skin-Lotion.—Baron S. Doty, Graham, Tex. Filed July 26, 1917. Serial No. 105,288. Published November 13, 1917.

120,197.—Certain Named Toilet Preparations.—May King

Ivah, Baltimore, Md. Filed September 22, 1917. Serial No. 106,387. Published November 13, 1917.

120,225.—Liquid Shampoos.—B. Stuebner's Sons, Brooklyn, N. Y. Filed August 4, 1917. Serial No. 105,477. Published November 13, 1917.

120,239.—Perfume, Toilet Water, Sachet, Face-Powder, Face-Cream, Smelling-Salts, and Liquid Face-Powder. The Baldwin Perfumery Co., Chicago, Ill. Filed September 10, 1917. Serial No. 106,151. Published November 20, 1917.

120,241.—Certain Named Detergent, Abrasive, and Polishing Materials.—Bennett and Bennett, Brooklyn, N. Y. Filed September 20, 1917. Serial No. 106,335. Published November 13, 1917.

120,245.—Toilet Soap.—A. Bourjois & Co., Inc., New York, N. Y. Filed September 19, 1917. Serial No. 106,309. Published November 13, 1917.

120,246.—Toilet Soap.—A. Bourjois & Co., Inc., New York, N. Y. Filed September 17, 1917. Serial No. 106,272. Published November 20, 1917.

120,256.—Soap in Cake and Powdered Form.—Louis Feld, Kansas City, Mo. Filed May 31, 1917. Serial No. 104,154. Published November 13, 1917.

120,313.—Certain Named Toilet Preparations.—American Drug & Press Association, Decorah, Iowa. Filed December 2, 1916. Serial No. 99,670. Published March 6, 1917.

120,314.—Detergent Compound for Cleaning, Polishing and Unpolishing Surfaces.—American Marble Cleaning and Bleaching Co., New York, N. Y. Filed September 19, 1917. Serial No. 106,306. Published November 20, 1917.

120,330.—Certain Named Toilet Preparations.—A. Bourjois & Co., Inc., New York, N. Y. Filed September 19, 1917. Serial No. 106,308. Published December 4, 1917.

120,348.—Liquid and Powdered Perfumes, Toilet Waters, Toilet Creams, Face and Toilet Powders, and Sachets.—Colgate & Co., Jersey City, N. J., and New York, N. Y. Filed October 25, 1917. Serial No. 106,940. Published December 4, 1917.

120,353.—Certain Named Pharmaceutical Preparations.—The C. L. Cotton Perfume & Extract Co., Earlville, N. Y. Filed March 10, 1917. Serial No. 102,024. Published July 3, 1917.

120,360.—Antiseptic Powder.—Diatol Chemical Company, Baltimore, Md. Filed October 12, 1917. Serial No. 106,738. Published December 4, 1917.

120,367.—Hair-Tonics.—Alberta E. Fields, Pasadena, Cal. Filed October 26, 1917. Serial No. 106,968. Published December 4, 1917.

120,370.—Soaps.—Fischbeck Soap Co., San Francisco, Cal. Filed August 28, 1916. Serial No. 97,663. Published November 20, 1917.

120,383.—Certain Named Foods.—H. P. Coffee Company, St. Louis, Mo. Filed August 22, 1917. Serial No. 105,794. Published November 20, 1917.

120,420.—Perfumes, Toilet Waters, Toilet Creams, and Toilet Powders.—Peninsular Chemical Co., Detroit, Mich. Filed January 18, 1917. Serial No. 100,723. Published March 6, 1917.

120,429.—Vegetable Face-Cream.—John H. Rimpler, Goshen, Ind. Filed October 1, 1917. Serial No. 106,546. Published December 4, 1917.

120,440.—Hair-Restorer in Liquid or Paste Form, also Used as a Scalp Massage.—Anna M. Shepard, Brooklyn, N. Y. Filed October 13, 1917. Serial No. 106,761. Published December 4, 1917.

120,441.—Toilet Preparations, viz., Shaving-Balm.—William Winslow Simpson, New Brighton, Pa. Filed August 11, 1917. Serial No. 105,604. Published December 4, 1917.

120,442.—Flavoring-Syrup for Non-Alcoholic Beverages.—J. Hungerford Smith Co., Rochester, N. Y. Filed September 21, 1915. Serial No. 89,361. Published November 23, 1915.

120,453.—Certain Named Foods.—The Tebbetts and Garland Store, Chicago, Ill. Filed April 19, 1917. Serial No. 103,132. Published November 20, 1917.

120,455.—Scalp-Tonic.—William Thomas Trautwein, New York, N. Y. Filed October 11, 1917. Serial No. 106,227. Published December 4, 1917.

120,463.—Preparations for Cleaning the Teeth.—The J. B. Williams Company, Glastonbury, Conn. Filed October 11, 1917. Serial No. 106,729. Published December 4, 1917.

120,464.—Certain Named Toilet Preparations.—C. B. Woodworth Sons Corporation, Rochester, N. Y. Filed September 12, 1916. Serial No. 97,961. Published February 27, 1917.

120,465.—Perfumes, Sachet-Powders, Face-Powders, Talcum Powders, Toilet Waters and Creams.—The C. B. Woodworth Sons Corporation, Rochester, N. Y. Filed March 3, 1916. Serial No. 93,288. Published March 6, 1917.

TRADE-MARK REGISTRATIONS APPLIED FOR.

104,554.—Lynn Rubber Manufacturing Company, Lynn, Mass. (Filed June 20, 1917. Used since April 30, 1917.)—Foot-powder.

104,923.—Colgate & Co., Jersey City, N. J., and New York, N. Y. (Filed July 9, 1917. Used since June 28, 1917.)—Soaps.

104,967.—The Remiller Co., New York, N. Y. (Filed July 10, 1917. Used since Jan. 1, 1912.)—Liquid soap, olive-oil soap, toilet soap, and violet soap, and shaving cream.

105,487.—The Cullen Brokerage Co., Omaha, Neb. (Filed Aug. 6, 1917. Used since July 26, 1917.)—Flavoring extracts.

105,595.—J. H. Hakim & Co., New York, N. Y. (Filed Aug. 11, 1917. Used since July 26, 1917.)—Olive-oils, corn salad-oils, salad peanut-oils, and salad-oil pressed from cotton-seed.

106,106.—Madame M. Brooks, Des Moines, Iowa. (Filed Sept. 6, 1917. Used since Sept. 1, 1916.)—A preparation for the hair and scalp known as "Madame M. Brooks' Magic Hair-Grower, Scalp-Preserver, Dandruff-Remover," a preparation in paste form and composed of pure petroleum, sulfate quinin, tincture cantharides, sulfur, oil of bergamot for perfume.

106,171.—Jennie Agan, Los Angeles, Cal. (Filed Sept. 11, 1917. Used since Aug. 5, 1917.)—Face-creams, face-powder, tooth-powder, tooth-paste, tooth-washes, hair-tonic, foot-powder, and all cosmetics.

106,509.—The La Valliere Co., New Orleans, La. (Filed Sept. 29, 1917. Used since June 1, 1916.)—A cosmetic.

106,565.—The Jones Thierback Co., San Francisco, Cal. (Filed Oct. 2, 1917. Used since June, 1899.)—Flavoring extracts.

106,569.—Amovine Laboratories, New York, N. Y. (Filed Oct. 3, 1917. Used since July 24, 1917.)—Shampoo, toilet borax, face-lotions, hair-tonics, eczema-salves, healing-salves, and milk of magnesia.

106,576.—Hall & Ruckel, New York, N. Y. (Filed Oct. 3, 1917. Used since June 14, 1917.)—Face-powder.

106,607.—The William S. Merrell Chemical Company, Cincinnati, Ohio. (Filed Oct. 4, 1917. Used since March 26, 1917.)—Toilet cream and dental cream.

106,748.—Yardley & Co., Limited, London, England. (Filed Oct. 12, 1917. Used since Dec. 17, 1915.)—Toilet soap.

106,749.—Yardley & Co., Limited, London, England. (Filed Oct. 12, 1917. Used since Dec. 17, 1915.)—Perfumes, face-powders, brillantines, hair-tonics, hair-dressings, and dentifrices.

106,764.—Windsor Soap Co., Buffalo, N. Y. (Filed Oct. 13, 1917. Used since Sept. 23, 1917.)—Soap.

107,120.—Albert Minty, London, England. (Filed Nov. 2, 1917. Used since Feb. 1, 1905.)—Toilet creams.

107,199.—Arnold Krauss, Los Angeles, Cal. (Filed Nov. 6, 1917. Used since Sept. 1, 1917.)—A hair-tonic.

107,203.—F. Ad. Richter & Co., New York, N. Y. (Filed Nov. 6, 1917. Used since Aug. 8, 1916.)—Hair-tonic.

107,273.—The J. B. Williams Company, Glastonbury, Conn. (Filed Nov. 9, 1917. Used since Oct. 27, 1917.)—Face-lotions and after-shaving preparations.

107,281.—Michael Campanella, Brooklyn, N. Y. (Filed Nov. 10, 1917. Used since Nov. 4, 1917.)—A medicated bath liquid.

107,285.—National Lead Company, New York, N. Y. (Filed Nov. 10, 1917. Used since Jan. 18, 1912.)—Linseed-oil.

107,340.—The Frank A. Steele Co., Inc., Alexandria, Va.

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FOREIGN CORRESPONDENCE AND MARKET REPORT

CHINA.

PERFUMERY, SOAP, TOILET ARTICLES, ETC.—Consul General Sammons, at Shanghai, gives figures on the principal imports into China in 1916. Perfumery and cosmetics amounted to \$734,412, an increase over 1915 of nearly \$500,000. Soap and soap materials amounted to \$1,452,987, an increase of only \$30,000. Toilet requisites were \$602,933, an increase of about \$150,000.

In exports China sent out in 1916 essential oils to the value of \$727,943, an increase of approximately \$150,000. Bean oil exports amounted to \$9,801,912, about double the previous year. The animal and vegetable tallow exports were \$6,600,000, three times the output of 1915. Of vegetable tallow only \$354,728 was sent to the United States and its possessions.

ENGLAND.

PERSONAL NOTE.—Ronald Lambert Parry, elder son of Ernest J. Parry, B. Sc., F. I. C., the essential oil analyst, has just won an open exhibition at Corpus Christi College, Cambridge, of the value of £40 per annum. As he is about to take up his commission in the Royal Field Artillery, the exhibition is held over until the conclusion of the war.

FRANCE.

NEW TAXES.—January 1, 1918, marked the introduction of a series of new and increased taxes in France, which are expected to yield during the year \$244,434,500 above and beyond the previous tax receipts of the French Republic. It is anticipated that in 1919 these taxes will yield an increase \$342,382,000, the difference being largely attributable to the fact that some of the new rates will not be applied until April 1, 1918. The modified system of taxation comprises heavy increases in the tax on inheritances and in the tax on war profits. Henceforward the tax on war profits will amount to 50 per cent. on profits of less than \$19,300; 60 per cent. upon that part of the war profits between \$19,300 and \$48,250; 70 per cent. upon the fraction between \$48,250 and \$96,500, and 80 per cent. upon the portion exceeding 500,000 francs. An important feature of the new system consists in taxes upon the acquisition of articles of luxury. Such taxes will be applied on and after April 1, 1918, and are expected to yield about \$193,000,000 in 1918 and \$250,900,000 the succeeding year.

After April 1 every payment of a sum exceeding 150 francs (\$29), representing the retail sale or the consumption of a commodity, will be subject to a tax of 20 centimes (\$0.0386) per 100 francs or fraction of 100 francs. The same tax will be applied to receipts given for amounts exceeding 10 francs (\$1.93) and amounting to less than 150 francs. Likewise, beginning April 1, 1918, there will be a tax of 10 per cent. upon the price paid for any object or article of merchandise which may be designated by law as an article of luxury and for expenditures made in establishments (hotels, restaurants, etc.) which a departmental committee shall have classified as an establishment de luxe.

LYONS FAIR.—More than 700 mercantile and manufac-

THE MARKET.

Essential Oils, Aromatic Chemicals, Etc.

The general list of essential oils appears to have been firmly sustained within the interval. Many disquieting elements have arisen which have been the cause for much concern in the trade, but while the undertone may be generalized as firm, there have been no marked advances such as have appeared in previous periods. The lodgment of control of all foreign trade in the hands of the War Trade Board and the proposition to cut foreign imports to the extent of 50 per cent. have been bullish arguments on many essential oils.

Among the foreign essences which have taken on additional strength are coriander, which has been raised to a level of \$22.50; cumin, which is \$1.50 a pound higher; sweet fennel, which is now held at \$4.50, against \$3.75 previously; and vetivert Bourbon, which has advanced to \$15, against a previous quotation of \$14. Practically all low-priced offers of cassias at \$1.65 have been cleared, and \$1.70 is now asked; oil of copaiba has been advanced to \$1.05@1.10, against 90 cents and \$1 previously.

Inquiries for oil of almonds have been reported in large volume. Old stocks are reported to be pretty well cleared up, and \$13 a pound is named as inside for bitter, and \$13.50 for the free from prussic acid variety. Patchouli is still in limited supply, but it is now possible to buy at \$26 in small quantities, against \$30 previously. All of the various Far Eastern essential oils appear to have been strongly maintained, with East Indian sandalwood held on the basis of \$13.50 a pound in most hands. Both the East and West Indian sandalwood oils have been in light supply.

The movement in citrus oils from Sicily has attracted some attention. Offers of bergamot were made down to \$5.50 a pound, but \$5.75 is now the general asking quotation. Domestic essences are featured by a rise in wormseed to a level of \$9.25 a pound. Clove oil remains about stationary at \$3.25@3.35, more ample supplies of the spice being available.

Weak tendencies have developed on peppermint and spearmint following the report that stocks were very difficult to move from the West. It is known that the supply of peppermint is quite limited, however, as much of the production was taken out of the market prior to the month of January.

Vanilla Beans.

While no great activity has been noted during the interval in the market for vanilla beans, the situation has been fraught with grave probabilities since the assumption of control of the nation's entire foreign trade by the War Trade Board has opened up the question as to whether or not future importations of flavoring extracts and their bases will be curtailed.

Already the embargo against free importations has operated to delay the import movement in Bourbon vanilla beans, while the status of Mexicans has not yet been clearly defined. A cargo amounting to 120,000 pounds of Bourbon vanilla beans was detained in transit at Port Said, a Mediterranean seaport, and fears were expressed in the trade that prices were likely to jump unless small steamers were obtained for bringing the cargo to America.

Spot supplies of vanilla beans in general are only moderate at the best. Despite this, there has been some easing off in the prices for the Mexican variety to a basis of \$5@6.50 a pound for whole beans, the outside figure repre-

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PRICES IN THE NEW YORK MARKET

(Quotations on this page are those made by local dealers, but are subject to revision without notice because of the unstable conditions created by the European War)
 (See last page of Soap Section for Prices on Soap Materials.)

ESSENTIAL OILS.

Almond	Bitter...per lb...	\$12.50-13.50	Orange, sweet, Italian....	\$2.75-2.85	Cumarin, natural	nominal
	F. P. A.....	12.75-14.00	" sweet, W't Indian.	1.85-2.00	" artificial, domestic	\$24.00
"	Artificial	5.00-5.50		.32-.35	" artificial, foreign..	—
"	Sweet True95-1.00	Orris Root, concrete, for-	5.15-5.25	Diphenylmethane	nominal
"	Peach-Kernel35	ign	(oz.)	Diphenyloxide	—
Amber, Crude	1.30-1.50	Orris Root, concrete, do-	4.50-5.00	Ethyl Cinnamate	nominal	
" Rectified	1.65-1.75	mestic	(oz.)	Eucalyptol	1.50	
Anise	1.05-1.10	Orris Root, absolute..(oz.)	40.00-45.00	Heliotropine, domestic	5.75-6.25	
" Lead free	1.15-1.25	Parsley	8.00	Eugenol	5.00-5.25	
Aspic (Spike) .....	.80-1.40	Patchouly, foreign	26.00-30.00	Geraniol, domestic	5.50-—
Bay, Porto Rico.....	2.40	" domestic	28.00	" foreign	8.00-9.00	
Bergamot, 35-36%.....	5.75-6.00	Pennyroyal, American	1.65-1.75	" from palma rosa	5.50-6.00	
Birch (Sweet)	2.30-2.50	" French	1.25-1.50	Geranyl Acetate	7.75-8.00	
Bois de Rose, Femelle.....	4.50-4.75	Peppermint	3.25-3.30	" foreign	nominal	
Cade	1.00-1.15	" redistilled	3.45-3.50	Indol, C. P.....(oz.)	nominal	
Cajeput .....	.85	" twice rectified	3.80-—	Iso-Butyl-Salicylate	nominal
Calamus	3.50-—	Petit Grain, South Amer'i'n	3.50-3.75	Iso-Eugenol	8.50	
Camphor, Japanese, "white"	.16-20	Pimento	6.50-8.00	Linalool, from bois de rose,	6.00-7.00	
Caraway Seed	8.00-8.25	Pine Needles, from Pinus	3.00-3.25	Linalyl Acetate	12.00	
Cardamom	27.50	Sylvestus	2.25-—	" Benzoate	nominal	
Carvol	15.00	Rose, Bulgarian	25.00-28.00	Methyl Anthranilate	nom. 65.00	
Cassia, 75-80% Technical..	1.65-1.70	" French	25.00	" Cinnamate	7.25	
" Lead Free	1.75-1.80	Rosemary, French .....	.85-.95	Heptenone	10.00-12.00
" Redistilled	2.15-2.20	" Spanish .....	.75-.80	Heptine Carbonate	nominal
Cedar Leaf	1.10-1.25	Rue	4.00-4.50	Paracresol	16.00	
" Wood .....	.18-.20	Sage	4.25	Salicylate	85.95
Celery	20.00-22.00	Safrol .....	.40-.45	Mirbane, rect. drums .....	.21-.22
Cinnamon, Ceylon	22.00	Sandalwood, East India	13.50-14.00	Musk Ambrette	75.00	
Citronella, Ceylon .....	.52-.53	" West India	10.75-11.00	" Ketone	50.00
" Java .....	.80-.85	Sassafras, artificial .....	.28-.30	" Xylene	25.00
Cloves, Zanzibar	3.25-3.35	" natural	1.60	Nonylic Alcohol	nominal	
" Bourbon	4.00-4.10	Savin	6.00-6.50	Phenylacetaldehyde	70.00	
Copaiba	1.05-1.10	Snake Root	8.50-9.00	Phenylethyllic Alcohol	45.00	
Coriander	22.50	Spearmint	3.50-3.60	Phenylacetic Acid	nominal	
Croton	1.35	Spruce	1.25-—	Rhodinol, domestic	nominal	
Cubeb	7.00-7.25	Tansy	3.50-—	" foreign	25.00—	
Cumin	8.00-—	Thyme, French, red	1.60-1.70	Skatol, C. P.....(oz.)	nominal	
Erigeron	1.75-2.00	" white	1.75-2.00	Terpineol, domestic .....	.45-.60
Eucalyptus, Australian, 70% .....	.60-.65	" Spanish, red	1.65-1.70	Terpinyl Acetate	2.75-3.00
Fennel, Sweet	4.50	Vetivert, Bourbon	15.00	Thymol	16.00-17.00	
Geranium, African	6.25	Wintergreen, (genuine gaul-	4.00-4.50	Vanillin .....	.85-.90
" Bourbon	5.75	theria)	9.25	Violet, Artificial	10.00-12.00	
" Turkish (palma	4.25-—	Wormseed	4.50	BEANS.		
rosa)	8.00-8.25	Wormwood	4.50	Tonka Beans, Angostura..	.90-1.00	
Ginger	2.15	Ylang-Ylang, Bourbon	12.00-15.00	" " Para .....	.65-.70
Gingergrass	6.00	" Manila	26.00-32.00	Vanilla Beans, Mexican..	5.25-6.25	
Guaiac (Wood)	1.20-1.35	AROMATIC CHEMICALS.		" " Cut	3.75-4.00	
Juniper Berries, Rectified..	15.00-16.00	Acetophenone	nominal	" " Bourbon	2.10-3.00	
Kananga, Java	5.35-5.50	Amyl Salicylate, domestic..	2.75-3.00	" " Tahiti	1.50-1.60	
" Rectified	6.00-—	" foreign	7.00-8.00	SUNDRIES.		
Lavender, English	25.00	Anethol	2.50-2.75	Alcohol, cologne spirits, gal.	5.00-5.10	
" Fleurs	5.35-5.50	Anisic Aldehyde	6.40-6.75	Ambergris, black	12.00-15.00	
" Spanish	1.00	Benzaldehyde, Domestic...	4.25-—	" gray	25.00-28.00	
Lemon	1.05-1.10	" F. F. C.,	5.00-5.50	Chalk precipitated .....	.05-10
Lemongrass	1.35-1.45	domestic..	5.50-6.50	Civet, horns	(oz.) 2.50-2.75	
Limes, distilled	2.30-2.50	" foreign	nominal	Lanolin .....	.50-.75
" expressed	5.50-5.75	" Alcohol	nominal	Menthol	3.25-3.40	
Linaloe	4.25-—	" Benzene	10.00-11.00	Musk, Cab., pods	(oz.) 19.00-20.00	
Mace, distilled	2.30-2.50	Borneol	4.00	" Tonquin, pods	22.00-25.00	
Mustard, genuine	30.00-32.00	Bornylacetate	4.50	" grains	34.00	
" artificial	20.00	Bromostyrol	nominal	Orris Root, Florentine,		
Neroli, petale	60.00-90.00	Cinnamic Acid	nominal	whole .....	.18-.19
" artificial	18.00-24.00	" Alcohol	nominal	Orris Root, powd. and		
Nutmeg	2.25-2.35	" Aldehyde	3.65-—	gran .....	.22-.23
Opopanax	16.00	Citral	3.25-3.40	Rice starch .....	.24%
Orange, bitter	2.50	" C. P.....	3.75	Talc, Italian	(ton) 55.00	
		Citronellol, domestic	nom. 20.00	" French	" 15.00-22.00	
		" foreign	24.00-—	" Domestic	" 10.00-13.00	

THE MARKET.

(Continued from page 374.)

senting choice quality goods, while cuts have been offered down to \$3.60@4 a pound, depending upon holder.

The coming crop of Mexican vanilla beans, which is still from three to four months away, so far as harvesting is concerned, is still reported to be extremely small. Meanwhile there is a constant decrease in the remainder of stocks in this market, so that in case the import movement in the Bourbon variety should be interfered with, it is likely that there would be some sharp upward price revisions.

In view of the weaker position which has developed in Mexican beans some interest has attached to the situation in vanillin. The buying has been slow, with prices repeated, on a basis of 75@80 cents an ounce. Tonka beans closed about unchanged on a basis of 90 cents and \$1 for Angostura and 65@70 cents for Para.

FOREIGN CORRESPONDENCE.

(Continued from page 374.)

ing concerns from allied and neutral countries will participate in March in the international samples fair at Lyons, according to an official despatch from France. The total number of participants, including the French, will exceed 2,800, an increase of 200 over last year. Synthetic and natural perfumes will form an interesting group.

JAPAN.

GLYCERINE.—The French Minister of Agriculture and Commerce reports on the imports and exports of glycerine in Japan during 1916. Before the war Japan imported from England, Germany and the United States about 1,000 tons per year, her own production being about 700 tons. The increasing consumption and the arrest of importations quadrupled the price, and their situation caused the rapid growth of the native industry of utilizing soap lyes. The Japan Glycerine Mfg. Co., capital \$150,000, is now equipped to produce 1,500 tons of pure glycerine per year, its former production having been less than 500 tons per year.

MENTHOL.—Special cable advices from Japan announce the partial failure of the menthol crop on the island of Hokkaido. Only 5,000 kins will be marketed from the island and this is but half the size of last year's crops.

SEYCHELLES.

ESSENTIAL OIL AND VANILLA EXPORTS.—In the annual report on the trade of Seychelles for 1916, it is stated that the exports of vanilla amounted to 20,941 kilos, against 2,470 kilos. in 1915; essential oils to 190 hectoliters, against 102 hectoliters in 1915; whale oil, 7,000 litres, valued at Rs. 21,000, was exported to South Africa. Copra, for the second year in succession, has shown a drop from 2,914,908 kilos. in 1915 to 2,369,908 kilos. in 1916. The gratifying feature of the export figures is the steady rise in the essential-oil industry; the exports for 1916 were valued at Rs. 94,200. The export of vanilla in 1916 was the largest on record since the year 1910, but the market was poor and the prices obtained were low.

SPAIN.

RECORD EXPORTS.—Exports from Malaga to the United States during the calendar year 1917, as declared at the American consulate, reached record figures, as reported by Consul Dreyfus. The total value of the exports to the United States proper during 1917 was \$4,809,673, as com-

pared with \$2,784,362 in 1916, an increase of 73 per cent. This remarkable augmentation is due principally to the larger shipments of olive oils and the increased prices of this product in the world markets. The principal articles exported in increased value during 1917 were olive oils, oxide of iron, essential oils, canary seed, chick-peas, aniseed, thymol, figs, lemons, and works of arts. The edible olive oil exports to the United States increased from 620,042 gallons, valued at \$653,640, for 1916 to 2,126,390 gallons, valued at \$2,674,300, for 1917. All these shipments were made before the first week in August, when the Government placed an absolute embargo on olive oils. Another large increase was in the shipment of essential oils, from \$175,725 in 1916 to \$257,030 in 1917. The shipments in 1917 consisted of the following: Oil of thyme, \$157,571; oil of rosemary, \$59,748; oil of lavender, \$23,407; oil of origanum, \$7,773; oil of spike, \$4,847; and other miscellaneous oils, \$3,684.

It is interesting to note that raisins, for which Malaga is famed and which held the first place in the exports for decades, have now been crowded to fifth place, being surpassed by olive oils, almonds, essential oils, and oxide of iron.

TRADE-MARK REGISTRATIONS APPLIED FOR.

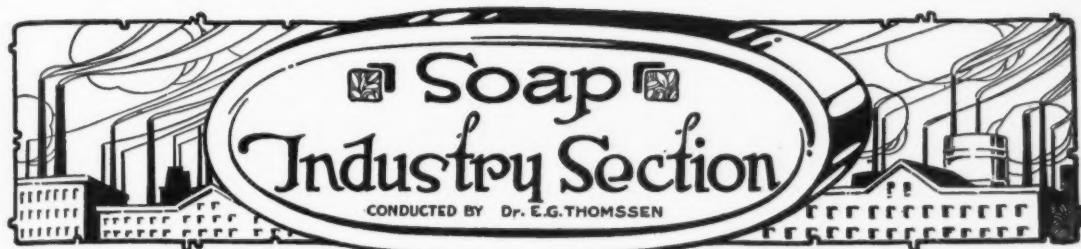
(Continued from page 373.)

(Filed Nov. 12, 1917. Used since Oct. 12, 1917.)—Washing powders, cleansers, soaps (including a dairy-powder and powdered toilet soap).
 107,444.—The Solvay Process Company, Solvay, N. Y. (Filed Nov. 17, 1917. Used since Jan. 31, 1884.)—Soda-ash, crystals of soda, caustic soda, monohydrate crystals, and calcium chlorid.
 107,544.—Colgate & Co., Jersey City, N. J., and New York, N. Y. (Filed Nov. 23, 1917. Used since Nov. 12, 1917.)—Soaps.
 107,571.—The Sentinel Remedies Company, Inc., Cincinnati, Ohio. (Filed Nov. 23, 1917. Used since Sept. 8, 1917.)—A depilatory powder.
 107,690.—Frederick Stearns & Co., Detroit, Mich. (Filed Nov. 30, 1917. Used since Nov. 1, 1917.)—Perfumes, face powders, and toilet waters.
 107,691.—Frederick Stearns & Co., Detroit, Mich. (Filed Nov. 30, 1917. Used since Sept. 25, 1917.)—Disinfectant, deodorant, and germicide.
 107,797.—Wilson Chemical Company, Council Bluffs, Iowa. (Filed Dec. 6, 1917. Used since Oct. 20, 1917.)—Liquid soap.
 107,798.—Wilson Chemical Company, Council Bluffs, Iowa. (Filed Dec. 6, 1917. Used since Oct. 18, 1917.)—Deodorizing, and disinfecting perfume.
 107,811.—Gerhard Mennen Chemical Co., Newark, N. J. (Filed Dec. 7, 1917. Used since July, 1889.)—Toilet and talcum powders, antiseptic powder, bath-powder, cold-cream, shampooing-cream, dentifrice, remedy for corns, bunions, and callousness, and deodorant.
 107,816.—Nicholas Ottaviano, Pittsburgh, Pa. (Filed Dec. 7, 1917. Used since Nov. 26, 1917.)—Scalp remedy and hair-tonic.
 107,931.—Albert E. Brown, Mobile, Ala. (Filed Dec. 13, 1917. Used since Dec. 3, 1917.)—An antiseptic mouth-wash.
 107,941.—Park Gilmore, Inc., Covington, Ky. (Filed Dec. 13, 1917. Used since Nov. 28, 1917.)—Rouge.

Both Interesting and Educational.

(From the Pennell Co., Toilet Preparations, Tewksbury, Mass.)

Enclosed find our check for \$1 to cover our subscription to THE AMERICAN PERFUMER for 1918. We would state at this time that we find your publication very interesting and educational, eagerly looking forward to its arrival. In fact, we consider it almost indispensable.



NEWS IN OTHER SECTIONS.

In our Washington correspondence, beginning on page 351, will be found news of the Government's activities in connection with glycerine and other products of interest to the soap trade. In our Trade Notes department will be found the transfer of the famous Babbitt house into new hands, together with other interesting news. In fact topics of concern to the soap industry are by no means confined to this section. It is safe to read all of our text pages and the advertisements also often contain matter that is of importance to manufacturers.

FROM THE WESTERN FRONT.*

By Theodor Fitzau in "Der Seifenfabrikant,"
Nov. 28, 1917.

How easy would it be for Germany to get out of the trouble caused by the soap provisioning, if the home-army in regard to soap consumption would, or better could, be put on the same level with our brave Field-Grays in the trenches. These braves have to forego often for two or three weeks the benefit of washing the body or face, not because of want of soap, but because of lack of water and the occasion of washing. It is evident that the man in a shell-hole or in a narrow trench cannot undertake any extensive cleaning of his body, and also everybody will understand that shaving in such places is also out of the question. Similar is the condition of change of underwear, and many a man who wore a fresh shirt every third day is satisfied today if he can have a fresh shirt every third week. Enormous quantities of fine soap, shaving soap, and soap-powder are thus saved with the enormous numbers in men of our field armies. Whether this is a desirable condition from the hygienic point of view is naturally another question.

When the troops come into the reserve, or rest billet, water also is often wanting. But wherever it is possible the men, on the first day of rest, are sent to be dis-loused. The army doctors take care of that. With the dis-lousing establishment is connected for the rank and file of the men a shower bath, and for the officers a tub bath. Under each shower you see four to five naked fellows. The moment he is wet, the water supply, so as to save coal, water and labor, is stopped. Then the order of "soaping" is given. Rapidly each grasps his piece of soap and thoroughly proceeds to soap himself. Then for a short period the water is turned on again, the soap lather washed off, and the body cleansing of the platoon is terminated.

*This letter, written by a German correspondent of the *Seifenfabrikant*, gives interesting details not only of the soap situation among the German army, but also an insight into the present scarcity of soap in Germany itself.—ED.

Another group of naked Field-Grays, already waiting, enters the room. During all this time the clothing of the men is heated in a special compartment to 70° and 80°C., and all unwelcome life in them has been killed.

Only by such an abbreviated procedure are the bathing establishments able to satisfy the great demands made on them. That this leads to saving of soap is also clear. Also each man before leaving on leave of absence for home, has to undergo, previous thereto, the process of dis-lousing, and has to possess a certificate to that effect. A right luxurious bath in a bath tub with much waste of soap is one of the ideals which each one has before his eyes.

The washing of the underwear or body-linen is similar to that of the care of the bodies. Formerly each man received a half pound of soap-powder, and washed his linen with much waste of material and often in cold water; the result can be pictured. Then great laundries were established back of the line, and the inhabitants of the occupied region had to care for the cleanliness of the enemy under the guidance of Field-Grays capable of garrison duties. Besides this in the villages clever French madames laundered for the soldiers. They asked good prices, but when the local commanders regulated the prices which left them only an ordinary profit, most of them gave up the business. Generally, they still had good first rate soap at their disposal, which they obtained through the committees of aid. The cheap prices made us, accustomed to war prices, gasp.

Today nearly every organization has its own washing-machine, boiler and other laundry apparatus, and some experts keep the washing of their comrades in order. These installations are favorable to the saving of washing-media, and the shirts and pants fluttering everywhere in the wind look all right and have no need to fear the critical eye of a good German housewife.

The field army is well provided with soap-powder and shaving soap by the quartermaster's department. The quartermaster of the respective troop takes care of the proper distribution to laundrymen and barbers. The private barber shops, otherwise quite profitable, established by enterprising Field-Grays, naturally often suffer by want of soap. Each soldier has to be shaved, as beards, except small mustaches, are forbidden because of the gas-masks.

In the canteen soap is one of the principal articles; and K-A soap is furnished them against payment proportional to the rôle of muster. Besides this there is still a choice of fine soaps, such as cannot be had today in Germany, of Dutch and Belgian manufacture at all prices from two marks to six marks for the piece of 100 grms. Many of the Field-Grays give joy to their loved

ones at home by sending them or bringing them some pieces of fine soap.

The notorious water-glass soaps with a "yield 1,500 to 2,000 times greater," can also often still be found and at prices! Of the trade in barrel-soaps, the canteens had thoroughly been put wise long before their manufacture was forbidden; because the experience with them after week-long transportation exposed to sun-heat was awful. Those soaps had simply disappeared. Clay-washing-media and ointment-substitute mixtures could not find a market.

The gaining of refuse-fat is done methodically here at the front. In the field-butcheries, the water places near the field kitchens where the soldiers clean the cooking utensils, everywhere fat gathering devices made after approved models are built and equipped. The boiled bones are carefully gathered, and in each camp, for each locality there is besides the gathering place for metal, paper, rubber and rags, also one for bones. Besides all troops are obliged to return 15 per cent bones of the received weight of fresh meat. Dead animals, especially horses, are used, and the fat extracted, so that even here nothing is lost. The beautiful name of "Kadaververwertungsanstalt" ("Corpse utilization plant") for those plants, a name so misused by the English in their low-minded campaign against Germany, has happily nearly everywhere disappeared. This name was a very unhappy selection.

If we professionals in field-gray sometimes, more often than we would like, think of the future of our industry, anxiety comes sometimes over us, especially if we consider the newest development of a compulsory association. Are we not drifting into a state-monopoly? Let us hope that a peace not all too far, will give us the occasion to exchange the coat-of-honor with the working suit and to go back to our work so dear to us at the boiler.

FATLESS WASHING MEDIA.

The Association of Manufacturers of Fatless Washing Media, with the chief office in Berlin, has handed the Imperial Office for Home Affairs a memorandum from which the *Münchener Neuesten Nachrichten* quotes the following: "Because of the shortness in fats becoming more and more general during 1916, a new industry which occupies itself exclusively with the preparation of fatless washing media was created to satisfy the general need of washing media. It is true that also inferior and unsuitable fatless washing media were put on the market; but the mutual watchfulness of the manufacturers, the judgment of the consumers and the measures taken by the public authorities have some time since already stopped any real nuisance, and the new industry had by itself produced satisfactory soluble washing media, especially washing powders, which are harmless to the wash. On April 19, 1917, the Imperial Chancellor issued an order which gave certain indications for the individual washing media and which put in the hands of the War Committee the power of permitting and accepting of exceptions, which would make possible a further development. But instead of saying to the industry of fatless washing media how it should work to a purpose, the War Committee surprises it suddenly with interdictions and injunctions and speaks of guidings which this industry has never known, and which it could not expect after the sense of the order of April 19, 1917. As a special hardship is justly pointed out, the fact that the manufacturers are supposed to close their factories the day the injunction of any further production is communicated to them, and that any transitory dispositions are refused, so that great quantities of raw material, half-finished and finished prod-

ucts, by-products and great quantities of packing material will suddenly become simply valueless.

"The memorandum further points out that this injunction would create a sudden extraordinary want of washing media; and further, it is pointed out that the works of the scientific commission appointed by the association are so far advanced that in four to six weeks' time the permission of the War Committee could be expected and that the manufacturers would then be in a position to immediately continue production, without having in the meantime to close their works."—*Der Seifenfabrikant*.

OIL FROM GRAIN-SPROUTS IN AUSTRIA.

A correspondent writes: According to data given out by the War-Grain Commerce Institute, up to March 1, 1918, a total of 105.2 million kilograms of corn (maize) were dis-sprouted. The gained sprouts had a total weight of 10.16 million of kilograms, of these sprouts over 9 million kilograms were treated and the production was: (1) Maize (corn) sprout oil, 1,096 million kilograms, or 12 per cent. of the sprout mass. (2) Maize (corn) sprout cakes or groats, 7.7 million kilograms, or 86 per cent. From wheat and rye were gained at the same time 286,116 kilograms of sprouts. Of these 5,929 kilograms were worked in the oil factories. These sprouts produced: (1) Grain sprout oil, 300 kilograms, or 5.06 per cent. of the sprout-mass. (2) Grain groats, 4,897 kilogram, or 83 per cent. With the improvement of the process the available fat-content of the sprouts could, in maize (corn), from initially 7 to 12 per cent., be increased to 15 and 25 per cent.; in wheat it could be increased to an average of 6 per cent., and in rye to 9 per cent. The oil was removed principally by extraction, which process, contrary to the press-method, allows a nearly continuous production of the oil.—*Der Seifenfabrikant*.

SITUATION OF FRENCH SOAP INDUSTRY.

The French soap industry is a rather difficult situation. Marseille already suffers very much from a deficiency of coal and labor and an insufficient supply of raw materials. The English export embargo on oil and fats has, because of their large buying of oil and fats on the English market, put new difficulties before the manufacturer. The manufacturers asked the Government to take immediate steps to lift the English export embargo, as otherwise ruin menaces the soap industry of southern France. The increased import of English soap into France already prejudices heavily the French industry. In France the conviction gains more and more ground that the English embargo on the raw products is principally in the interest of furthering the export of manufactured articles.—*Der Seifenfabrikant*.

CONTROL OF FATS IN FRANCE.

Intendant-General Laurent recently ordered a compulsory declaration to be made as to the consumption and stocks of tallow, oils, soaps and all other fatty materials in France. All tanners, curriers, tawers, chamois dressers and other fat and grease users must now fill out four copies of a form stating: (1) The quantity of fats consumed from December 1, 1916, to December 1, 1917, for civil and for military purposes; (2) what quantities they had in stock on December 1, 1917. All these forms were ordered returned within ten days after receipt, under penalty of losing all rights in any eventual distributions of confiscated fats, oils and greases.

Differentiation of Cocoanut Oils.

Following is an abstract from an article in the *Analyst* by G. D. Elsdon on the differentiation of cocoanut oil and palm-kernel oil in mixtures: He proposes to distinguish between cocoanut and palm-kernel oils in mixtures of various fats, such as margarine, by obtaining both the Polenske and Shrewsbury-Knapp values, and assuming the presence of palm-kernel oil in those cases where the per cent. of cocoanut oil calculated from the Polenske figure is less than that calculated from the Shrewsbury-Knapp figure.

DETERMINATION OF GLYCERINE ACCORDING TO THE IODIDE METHOD WITH SMALL QUANTITIES OF HYDRIODIC ACID (SEMIMICRO-IODIDE-METHOD)*

Communication from the Chemical Laboratory of the Apollo Co., Vienna-Simmering.

(Continued from page 346, January, 1918.)

7. Recapitulation.—In the following lines the most important directions for the carrying out of glycerine tests according to the semi-micro iodide method will be given.

I. Determination of glycerine in the absence of disturbing substances.

(a) In solutions having a glycerine content of about 2 to 5 per cent.:

0.5 cc. of the unchanged solution is used, which is subjected to the iodide process by treatment with 1.5 cc. HI of sp. gr. 1.9.

(b) In solutions having a glycerine content below 2 per cent.

By evaporation the solution is brought to the desired concentration (2.5 to 5 per cent.), an operation rapidly and suitably carried out in the small distillation flask itself (by placing a correspondingly larger amount in the flask, so that through evaporation of the liquor to about 0.5 cc. the desired concentration is attained).

(c) In liquids having more than 5 per cent. glycerine, or in solid, glycerine-containing bodies.

(1) By dilution of a corresponding amount of the sample solution to a specified volume, respective by dissolving a weighed quantity of the solid substance in a measured volume of water so as to form a solution of having a glycerine content of about 2.5 to 5 per cent., of which 0.5 cc. is taken for the iodide test.

(2) By directly weighing the liquor or solid sample¹² (into the distillation flask), the amount to be taken being determined by indications given on page 235, and treatment with 1.5 cc. HI (sp. gr. 1.9) in the iodide apparatus. Experiments are still pending with an object to investigate into the possibility of using HI of sp. gr. 1.7 for glycerine-containing bodies being less hydrated.

In all of the cases given under I the use of cadmium sulphate is not necessary, at any rate certainly not inconveniencing.

II. Estimation of glycerine in the presence of sulphur-containing substances.

(a) With preliminary purification.

(1) Without considering the volume of the BaSO₄. In case the S. is present only in the form of a sulphate the hitherto common practice can be adhered to and the sulphate precipitated by treating the sample with Ba-acetate. In this case the volume of the BaSO₄ formed is neglected, whereby no appreciable error is caused in case the substances are low in S. If, on the other hand, it is desired to avoid this error in the case of substances high in S., one way to proceed consists—provided one has to make a great number of glycerine estimations in substances having approximately the same sulphate content—to carry out the analysis.

(2) With consideration of the volume of Ba-sulphate, i.e., to establish once for all the volume of the Ba-sulphate precipitate when using a specified amount of sample weighed into the flask and to deduct this figure in the calculation of the glycerine.¹³

Otherwise the solution separated from the Ba-sulphate

*Translated from *Zeit. Angew. Chem.*, 1917, October 2, Vol. 30, No. 79, pp. 234-238.

¹²This modification was repeatedly applied with marked success to the determination of glycerine in soaps.

¹³The volume of the Ba precipitate is established by placing into a weighed measuring flask (weight K and capacity R) a weighed quantity of chemically pure BaCl₂ (a grams), and adding the amount of Na₂SO₄ required for precipitation (6 grams), filling up to the measuring mark, and establishing the total weight (G). The volume of the Ba sulfate precipitate from a grams of BaCl₂ is calculated by means of the following equation: X = R - G + a + C - K.

precipitate by decantation or filtration is treated according to directions given under I.

(b) Without preliminary purification. The iodide estimation in sulphur-containing substance is much more simple and more rapidly carried out in the presence of Cd-sulphate without preliminary treatment with Ba-acetate, in which case there is no error arising from the neglect of the volume.

Again in this case the procedure is the same as that given under I, with this difference, however, that the presence of Cd-sulphate—in the washer in the case of small amounts of S. and in the absorption flasks in the case of substances richer in S.—is a prerequisite condition.

As supplementary information the following check analyses are given, which have at the same time for their object to substantiate the correctness of the method.

When using a substance containing about 14 per cent of Na-sulphate and having a sp. gr. of 1.2337 (sample S).

(1) For the estimation of glycerine 20 cc. of sample S were taken, treated with Ba-acetate solution for the purpose of precipitating the sulphate and, without taking the precipitate formed into account, filled up to 100 cc. The iodide estimation was made with 0.5 cc. of the limpid solution.

(a) Obtained: 0.0448 gm. Ag. I (corrected). Result: 14.24 per cent. glycerine. Result 1a (without taking the volume of BaSO₄ into consideration).

(b) Result 1a with correction whereby the volume of the barium sulphate is accounted for, shows the following modification.

According to the formula $x = R - G + a + C - K$ it was found that in the presence of 3 gm. of sodium sulphate, and on treatment with Ba-acetate there is formed a precipitate of Ba-sulphate of 2.8 cc., which figure is about correct in case 20 cc. of substance S is used. Thus, on dilution to 100 cc. one only contains a fluid volume of 97.2 cc., therefore on withdrawal of 0.5 cc. of solution for the iodide estimation one will have to reckon for the calculation of the glycerine content, instead of the dilution factor 200, with the corrected value 194.4 (or one will have to deduct 2.8 per cent. of the glycerine content, 14.24), when the real glycerine content found will be 13.84 per cent.

Result: 1b (with consideration of the volume of the BaSO₄ precipitate by means of a correction.)

(2) For the estimation of glycerine again 20 cc. of sample S were taken, treated with Ba-acetate, but separated from the precipitated BaSO₄ by filtration, the precipitate was carefully washed upon the filter, and the filtrate, together with the washings concentrated to about 80 cc. and then poured into a measuring flask of 100 cc. 0.5 cc. of this solution was taken for the estimation of glycerine therein.

Obtained: 0.0435 gm. Ag. I (corrected).

Result: 13.83 per cent. glycerine. Result 2 (without neglecting the volume of the BaSO₄ precipitate).

(3) Estimation of glycerine without preliminary treatment with Ba-acetate. For this purpose again 20 cc. of sample S were put into a measuring flask and, without precipitation with barium acetate, diluted to 100 cc. Of this solution 0.5 cc. was taken for the estimation of glycerine contained therein, which operation was carried out in the presence of Cd-sulphate in the absorption flask.

Obtained: 0.0434 gm. Ag I (corrected figure).

Result: 13.80 per cent. of glycerine. Result No. 3 (without preliminary treatment and without neglecting the volume).

(4) Estimation of glycerine by directly weighing off the original sample S into a small distilling flask.

Amount weighed off: 0.2097 gm. (0.17 cc.), subjected to the iodide process with 1.5 cc. of hydriodic acid (sp. gr.

1.9) in the presence of cadmium sulphate in the absorption flask.

Obtained: 0.0738 gm. of Ag I (corrected figure).

Result: 13.80 per cent. of glycerine. Result No. 4 (without preliminary treatment by direct weighing off).

III. Estimation of glycerine in the presence of chlorides. The presence of small amounts of chlorides is without appreciable influence upon the glycerine values found by means of the iodide method. In case larger amounts of Cl are present, there will be a deficiency of a few tenths of one per cent., an error which generally need not to be considered in technical analyses, the more so as the preliminary treatment¹⁴ indicated by Fanto for the purpose of avoiding this error, is rather complicated and time-consuming.

Thus, it seems to be indicated, in the case of the presence of Cl.

(1) to carry out the analysis without taking the Cl into consideration and in the same manner as indicated under I or IIb,¹⁵ or else—

(2) to precipitate the chloride by means of Ag-sulphate or Ag-acetate, to neglect the volume of the Ag-chloride formed, respectively—in case many analyses are made with substances of approximately the same Cl content—to make a correction whereby the volume of the Ag-chloride (analogous to the volume of Ba-sulphate) can be deducted.

For the rest, experiments are being carried out for the purpose of simplification of the treatment of Cl-containing substances (direct estimation in the iodide apparatus without preliminary treatment, under avoidance of errors due to neglect of volume of precipitates), but as yet have not been brought to conclusion.

IV. Estimation of glycerine in the presence of volatile impurities.

In the presence of volatile substances or the like the preliminary treatment can be simplified by transferring a suitable amount of the sample (0.5 cc.) into the distillation flask, adding 1 cc. of water thereto, restoring the original volume (0.5 cc.) through evaporation of the excess liquid, and then carrying out the iodide test.

The semi-micro iodide method combines all the advantages of the Zeisel-Fanto method without displaying the latter's disadvantages above referred to. The cost of one analysis is reduced to about one-tenth, and the time (without taking the preliminary purification as indicated by Zeisel-Fanto into account) required for the test to about one-half.

The following table gives information regarding the difference in price of the reagents required:

	Iodide Method.	Semimicro-Iodide Method.
Prices of the materials (pre-war prices)	15 cc. HI (sp. gr. 1.9) 1.80K 1 grm. AgNO ₃ 0.18K 105 cc. of alcohol 0.16K	1.5 cc. HI (d. 1.9) 0.18K AgNO ₃ 0.02K 4.5 cc. alcohol 0.02K
	2.14K	0.22K
Present prices.....	15 cc. HI (sp. gr. 1.9) 2.70K 2 grm. AgNO ₃ 0.60K 4.5 cc. alcohol 0.35K	1.5 cc. HI (sp. gr. 1.9) 0.27K 2 grm. AgNO ₃ 0.06K 4.5 cc. alcohol 0.04K
	3.65K	0.37K

Moreover, the cost refers only to reagents without taking the time and the operator's wages into account.

A further utilization of the time consists in that it is possible to carry out several estimations at the same time, in which case a number of apparatus arranged in form of a battery so as to supply the carbon dioxide from one single steel storage flask is used. In this manner of procedure the iodide method is also adopted for quantity work, as with simultaneous use of three iodide apparatus it is possible to about 9 complete glycerine estimations per 8-hour working day.

¹⁴Precipitate a with Ag-sulfate, then with Ba-acetate, filtration and quantitative washing of the precipitate, evaporation of the combined filtrate and washings, etc. (Zeit. f. angew. Chem., vol. 16, p. 413, 1903).

¹⁵According to I, in case no S is present; according to II C when there is S, together with chlorine.

MORE SETS OF ROSIN TYPES.

A demonstration still which has been planned by the naval stores laboratory of the Bureau of Chemistry, U. S. Department of Agriculture, is one of the projects that has been passed up for the present to give greater attention to war business.

The appropriation of \$10,000 in the agricultural bill was passed over in the House without opposition, and with this small sum much work of lasting benefit to the naval stores industry is planned. It will be spent mostly in demonstration work, showing the producers how to make more and better rosin and turpentine from fewer trees. In this respect it will be performing a work of conservation.

Agents of the federal department will be sent into the field, as they have been for the last three years, at the beginning of the gum-running season, starting about April 1, to show the producers how to save considerable waste and how by careful work to produce a higher grade of rosin and turpentine. These men will go first into Florida, Louisiana and Texas, and gradually work through all the naval stores belt with the advancing season. Some of the federal appropriation will also be spent in preparing about 100 sets of rosin types. There are twelve grades in each set and there are now ten sets in use.

ODORLESS WOOL-FAT.

A question on odorless wool-fat was answered in the *Werkeleiter Zeitung*, as follows: The strong smell cannot only be mitigated but entirely eliminated by means of a cleaning process, whereby the wool-fat is freed from free fatty acids, soap, ash-particles, etc. A salve having scarcely a smell is then obtained, which, however, saponified with difficulty, and aqueous solutions of alkalies do not attack it. But sodium-alcohol easily saponifies it. To clean it the wool-fat is worked up with water, until the wash-water flows off clear. By heating it, the fat is separated from the water which has been worked into it. The commercial wool-fat is freed of the fatty acids and thus of the strong smell, by treating it with alkalies, and dissolving it in alcohol, the residue is then the purified wool-fat (lanolin). According to another process the commercial wool-fat is subjected to extraction with boiling acetone. The soaps of the alkalies form the residue, and by cooling the acetone solution, or by evaporating the solvent, acid-free wool-fat, having only a faint smell, is obtained.—*Der Seifenfabrikant*, Nov. 28, 1917.

British Patent for Soaps.

F. C. Simpson has obtained British patent 106,197 for a soap which forms a foam or lather without rubbing, and is particularly adapted for cleansing wounds, consists of 1 part of soft or other soap, 1 to 3 parts of petrol, and 1 to 8 parts of H₂O, with or without a little alc. and oil of citronella, and, for surgical purposes, H₂O₂ or liquor creolis saponatis. There may be added also for general purposes some borax, stearic acid, castile or other hard soap, kaolin, kieselguhr, pearl ash, tribasic Na phosphate, dye, and perfume. The composition may be rendered non-inflammable by replacing part of the petrol with CCl₄.

Patent for Recovering Oil from "Foots."

O. C. Hagemann, U. S., 1,232,913. "Foots" such as obtained in refining cottonseed oil is suspended in several times its volume of carbonated or acidified H₂O containing about 3% of Na₂SO₄ in solution and the mixture is heated to about 95° to cause the oil to separate from the foots and rise to the surface of the liquid.

Foreign Patent for Preparing Soap.

T. Anyon, Holl., 1,674. To a mass of fat, oil, or fatty acid and alkali, a ferment is added before or during saponification.

THE ENLARGEMENT OF POTASH PLANTS*

By PROF. DR. OTTO REINKE, of Brunswick, Germany

Requests for the authorization to work up larger quantities of carnallite have been made by numerous potash plants. For the disposal of effluents from the manufacture of potassium chloride, potassium sulfate, potassium-magnesium sulfate, kieserite salts and potash-containing potash waste fertilizing salts, particularly the abduction of liquors by allowing these to flow into the rivers Leine and Innerste, the permission has just been granted by the second chamber of the Royal Prussian Rivers Board (Berlin) to an enlarged extent to the following mines: Siegfried I, Desdemona, Frisch Glück, Hohenzollern, to the potash plants Meimerhausen and Salzdefurth at the hearings of Oct. 2 and 3, 1917, after the proceedings had lasted for now two and one-half years. Complainants in this case were various river-bordering estates and sugar factories. For a time one was induced to believe that owing to the pollution of rivers by mineral salts particularly near the larger cities and the terminal points Bremen in the Weser district and Hamburg in the Elbe district concessions for the abduction of residual magnesium chloride lyes would have to be withheld for a long time to come. Discerning observers, however, would have to come to the conclusion that on repeated examinations permission would be granted again as the importance of the production of potash in all of the 200 plants with a total annual value of 200 million marks for the industry, agriculture, export (a valuable asset for after-war Germany trade conditions), as well as for the various industrial districts is not to be gainsaid, the more so as various states such as Brunswick, Anhalt, Saxe-Weimar have been particularly liberal with the granting of concessions, to the great dismay of the water-supply boards of the cities of Hamburg and Bremen. The state of Saxe-Weimar particularly seems at present to derive a quite extraordinary income from the enlargement of potash plants. The residual end liquors of three plants are diverted into the river Rhine, those of 70 plants into the Weser, those of 110 into the Elbe. In the granting of concessions the Rivers Board seems to have acted on the following opinion: The evidence submitted in the report of the Office of Water Hygiene was authoritative in the first line; then came the somewhat less severe report of the Imperial Director of Public Health. Furthermore, particularly the conditions as regards the supply of drinking water to the localities bordering on the rivers, had to have a predominating value for reasons of general interest. It was assumed that as soon as the waterworks of Hannover were safe as regards a supply of good drinking water then all other places had nothing to apprehend. Next to be taken into consideration were the agricultural conditions and those pertaining to fishing rights. Then only came the industrial plants, such as wool-washing establishments, paper factories, leather factories, breweries, malt-producing establishments, sugar factories and refineries. The generally recognized damages and disturbances caused in the boiler house of all kinds of factories could also only be considered incidentally as in the districts concerned the hard boiler-feed waters already for themselves required special treatment and care and as there were means at

the disposal of the industries to eliminate these defects in a sufficiently efficient manner by a further treatment with salts. Eventually, the industries concerned can dispose of the right to sue for damages in each special case, particularly in the case of excessive damages. "The above mentioned plants are granted the concession, valid up to Jan. 1, 1938, to work up 1,000 dz. of carnallite equals 50 cbm. of residual lye per day. As long as other plants already working under a concession, such as the mine Hermann II of Braunschweig, do not work their concession, it is permissible for them to work up 250 dz. of carnallite per day, i. e., to run into near-by stream an additional 12.5 cbm. of residual liquor. For the storage of the residual lyes of all waters dealt with in the works, dumps or mine-shafts which must be abducted in common, large receptacles made of iron or dykes must be erected with a capacity of from 5,000 to 7,500 cbm. for each 50 cbm. residual lye. The waters are diluted, sp. gr. = 1.1, cold, neutral, with no free chlorine or bromine, should be abducted into the rivers under prescribed distribution and construction of the pipes and discharge orifices, 20 m. below the works in such a manner that the total hardness does not exceed 30° of the standard German hardness scale and the Cl-content of the river water be not above 350 mg. of Cl per liter. According to the cubic meter of waste liquor obtained an additional hardness of 6-8° is allowed in the case of the river Leine, and one of 11-13° in the case of the river Innerste. Permanent controls must be introduced with respect to the process of working up the crude salt, the effluents, the water-level, the water analyses. The operation of the installations must be finished and in use not later than Jan. 1, 1923. In order to obtain a correct idea as to eventual changes and disturbances in the current years it is ordained that special committees be nominated having for their function to observe and to report at definite intervals, on the fauna and flora, harvests, fields and hay-fields in case of the latter particularly the presence of dips and formation of pools of stagnant water. Modifications in case of insufficient result of the prescriptions are reserved.

The concessions are granted only for twenty years since it is expected, that a more rational utilization of the waste liques from potash works yet is still a matter of possibility, when compared with the hitherto practiced expedient of running them into rivers.

POTASH DEFICIENCY IN GERMANY.

According to the *Financial News* of October 30, Reuter reported from Zürich on October 28 that the potash reserves in hand of Germany are exhausted and the producers are no longer able to satisfy the demands of agriculture. Lack of labor and coal and because of transport difficulties the output has almost totally ceased. Financial circles are afraid that Germany, at the war's end, will have no potash to export. A matter of far-reaching consequence, as potash is the most important and most valuable of all the so-called "compensation" commodities which Germany has to offer. The potash deficiency will hence retard the improvement in the mark-exchange.

All of this is as brilliant and as typical a deed as any

*From the *Chemiker Zeitung*, November 3, 1917.

of that English Telegraphic Agency. Having before us the report on output and sales of the Potash Syndicate, this Reuter information can without much ado be branded as a malicious lie. And concerning his anxiety in regard to the improvement in the value of the mark after the war, we can reassure Reuter: The potash output will be increased in time, so that the demands of the potash-hungry foreign countries will be satisfied in the shortest possible time. The multitude of works, young as old, will be enchanted, if finally once, untrammelled by narrow limiting contingencies, they will be able to show their full capacities. But there is method in all that: If anywhere in the world a potash mineral is found in greater quantities than that of a single crystal-individual, the whole world is informed that: "The German potash monopoly is annihilated!" Under such conditions it fits well into the system, if the proof is given, that German potash could not be obtained within a limited period of time.—*Zeitschrift für Angewandte Chemie*, Dec. 4, 1917.

WOULD CONSERVE TOILET SOAP.

Alfred C. Bossom, architect for the new building of the American Exchange National Bank, who has headquarters in New York, but temporarily is living in Dallas, Texas, has sent the following letter to Herbert Hoover, Food Administrator of the United States:

"There is somewhere between 1,000 and 1,500 tons of soap being wasted every year which can, without the slightest trouble, be avoided. There are fully 100,000 rooms with baths used daily in different hotels throughout the country. In each of these there are placed two pieces of soap, one on the washstand and one at the tub. There is no reason why the one piece of soap should not be used for both purposes and a suggestion from you in a circular or to newspapers would unquestionably bring about this result. All the hotel proprietors will have to do would be to hang a small announcement in each bathroom stating that you had suggested, on account of the desire to conserve fats, that they were respectfully requesting their patrons to pass the soap from basin to the tub, or vice versa, as desired.

"With such an announcement it is probable there would not be one grrouch in a thousand who would grumble about this, and, as the hotels themselves would save the price of the soap, they should have no objection. The result, as stated above, would mean the saving of fully 1,000 and probably 1,500 tons of high-grade soap; also, the labor expended in manufacturing some thirty-odd million of these cakes of soap, and all that is necessary is a suggestion from yourself, to unquestionably make this saving.

"These figures are based upon an estimate of approximately 100 rooms with baths in hotels per 1,000 inhabitants used daily, which undoubtedly is a very conservative estimate."

Sulphurous Acid Index Test for Oils.

Mazzaron proposes the sulphurous acid index as a test for oils, applied in the following manner: 20 cc. of the oil are introduced into a perfectly dry flask, and 5 cc. of sulphuric acid are added in such a way as to run down the sides of the flask, which is then corked at once and shaken up for a quarter of an hour, the sulphur dioxide given off being collected in a decinormal solution of sodium thiosulphate and titrated, at room temperature, with iodine, the number of cc. of iodine consumed being taken as the sulphurous acid index. The following values are furnished by the several oils: Olive oil, 2.4; sesame oil, 49.5; cottonseed oil, 137.5; soya bean oil, 233; ground nut oil, 7; colza oil, 15.

Potash Exploration on Government Lands.

Secretary of the Interior Lane issued this month the first permit under a new law for potash exploration on government lands. This permit covers 2,560 acres of alkaline marsh land in the desert region of Inyo County, California, and the permittee expects to promptly begin explorations by sinking wells. Other similar permits, it is stated, will be issued in the near future.

PATENT FOR SPLITTING OILS, FATS, ETC.

Splitting fats, oils, etc., with aromatic sulpho-fatty acids or fats.—(Ger. Pat. 298,773, Vereinigte-Chemische Werke A.G.)—The color of the fatty acids is greatly improved, even though a larger amount of the dissociating agent be used, if the latter be prepared from unsaturated fatty acids, or fats of the castor oil series converted, by reduction, into saturated compounds, containing hydroxyl, by means of a hydrogenating catalyst or by electrolysis. Fatty acids obtained by hydrogenation with the aid of finely divided platinum on wood, are particularly suitable, the reduction being continued until the iodine value becomes nil. To convert these fats or fatty acids into sulphoaromatic compounds, 100 parts of castor oil, for example, are reduced by the Paal process, then ground to fine powder along with 100 parts of naphthalene, and the mixture gradually stirred into 400 parts of commercial sulphuric acid, the temperature being kept from rising above 20 degs. C. The mass is stirred until a uniform solution is obtained, whereupon it is poured into 800 parts of water at room temperature, and well stirred therein. It separates into two layers, the lower one—which consists of acid liquor—being removed. On filtration, the upper layer furnishes the splitting agent, 2 parts of which are mixed with 1,000 parts of palm kernel oil and 300 of water, and treated with a current of dry steam for 6-8 hours. The mixture is treated with a little sulphuric acid, to separate the emulsion, and is left to settle. The lower layer, containing the glycerine liquor, is removed, and is concentrated after the sulphuric acid has been eliminated, whilst the upper layer consists of the finished fatty acids.

NEW GERMAN SOURCE OF OIL FROM SEEDS.

Rohdich has investigated the possibility of obtaining oils from the seeds of lime and fir trees. In the case of the first-named, the shells of the fruit are very thick, and absorb and firmly retain the oil when the seeds are pressed. This necessitates extraction with solvents, in which case the shells do not have to be removed, and oil can be recovered in paying quantities. No difficulties arise in the treatment of fir seeds.

Experiments on the small scale have shown that the crushed fruit of the lime, or the seeds of the conifers, when ground and extracted with ether, yield, the former 11.95 per cent. of oil and the latter 20.85-31.20 per cent. of oil. These figures show that the trees in question can form a valuable source of oil, more especially since they do not have first to be planted, but already exist in large numbers and yield a crop every year.

The labor of collecting the fruit and seeds need not be expensive. In addition to oil, the seeds contain about 12.7 per cent. of nitrogenous substances, in the case of lime trees, and 35.2-35.3 per cent. in the case of the conifers, so that the press cakes could form a valuable cattle food, more particularly since the seeds themselves are readily eaten by the wild animals inhabiting the woods.

POTASH FROM CHILEAN NITRATE ORE.

In an address before the American Chemical Society at Wilmington, Del., February 8, C. M. Barton, vice-president of the DuPont Nitrate Company, stated that the concern has developed a secret process for extracting potash from nitrate ores and has made large profits from it. The company is drawing on Chilean nitrate ores for the purpose and has communicated the process to allied interests producing nitrate ores in Chile, enabling them to increase their output of potash greatly. He predicts that the backbone of the German potash monopoly will be broken thereby. From 1 per cent of the ore produced in Chile the company has produced 10,000 tons annually of 25 per cent potassium nitrate.

Soap in the Society Islands.

Consular reports from the Society Islands show that the 1915 imports of ordinary soap were valued at \$27,081, an increase of \$150. Of this the United States supplied \$961 worth.

FEATURES OF SOAP MATERIAL MARKET.

(Continued from next page.)

licenses to the tin plate mills, and it is understood that none of it will be available for the soap kettle. As a general proposition prices are high, but trade is virtually at a standstill.

Cottonseed, corn and olive oils have remained firm under light offers. The great bulk of all available supplies of castor oil have been taken by the Government for the lubrication of aeroplanes. The placing of the country's entire foreign trade under the supervision of the War Trade Board has attracted keen interest, since practically every kind of vegetable oil or basic material comes within this jurisdiction.

Chemicals.

While the inquiry for heavy chemicals has been in fair volume during the interval, numerous instances have come to light where certain products were unobtainable for lengthy periods, due to the transportation difficulties which had arisen. Consumers in general have not committed themselves to any policy of contracting ahead, as the many uncertainties which have developed have been convincing evidence that this is not the time for stocking up on the majority of items on the list.

Consumers have on the whole been apathetic on the caustic soda and soda ash markets. There is no material change in either item, but spot prices appear to be firmly maintained, despite the fact that goods have been accumulating at the works because of the rail embargoes which have been operative. Most interest in caustic soda has centred in January and February bills of lading, as there appears to have been a large short interest bent on covering these positions.

Offerings of the leading mineral acids have been quite limited, as the Government has continued to take the bulk of the outputs of the leading manufacturers. Sulphuric acid has been an exception to this rule, however, with offers of surplus stocks more numerous here and there. Borax has remained unaltered so far as first hands are concerned, with the spot quotations for the crystal and granular varieties maintained within the range of 8@8½ cents a pound.

The potash compounds present an appearance of inactivity. The consumers of carbonate of potash have been content to receive their normal quantities. Spot stocks of caustic potash continue restricted, and prices have advanced about 1½ cents on better buying by the soap and dye trade.

TO MANUFACTURE POTASH FROM FELDSPAR.

North Carolina capitalists and a New York chemist have completed plans for developing 500 acres of feldspar deposits in Mitchell County, North Carolina, and for manufacturing potash from the feldspar rock. Contracts have been awarded for the mining machinery and for the chemical equipment to extract the potash from the feldspar according to the process of C. Berg, the New York chemist interested, who is also president of the company which has been organized to undertake the enterprise. This company was recently incorporated as the Natural Chemical Products Company, with a capitalization of \$350,000, and its officers are: C. Berg, president, New York; G. W. Mountcastle, vice-president; W. L. Crawford, secretary-treasurer, both of Lexington, N. C. These officers and E. J. Buchanan and R. L. Burkhead of Lexington are the directors.

Great Britain Restricts Trading in Rosin.

Consul-General Robert P. Skinner cables from London that from January 31 the sale, purchase, delivery and supply of rosin and rosin oil is forbidden except under license.

Soapmakers Flock to the Colors.

Port Sunlight, the English village noted as the seat of the soap making industry, has furnished 4,500 men to the British military service.

BRITISH EXPORT EMBARGO CHANGES.

Consul General Robert P. Skinner, London, February 9, reports as follows: Proclamation of May 10 prohibiting exportation is further amended as shown below. Symbols used to indicate class of prohibition are as follows: (A) denoting prohibition to all destinations; (B) prohibition to all destinations other than British possessions and protectorates; (C) prohibition to all destinations in Europe and on the Mediterranean and Black Seas other than France, Russia, Italy, Spain, and Portugal.

The following heading is added: (A) Candles; caustic soda and mixtures.

Certain additions listed are extensions or modifications of former headings. The following old items are removed: (A) Candles wholly or partly of paraffin wax or tallow; caustic soda; night lights wholly or partly of paraffin wax or tallow. (C) Candles unless wholly or partly of paraffin wax or tallow; night lights unless wholly or partly of paraffin wax or tallow.

TURPENTINE AND ROSIN ASSOCIATION.

The annual meeting of the Turpentine and Rosin Producers' Association was held in New Orleans, January 22. L. N. Dantzler, retiring president, reviewed the work of the association and commented upon its value. Secretary Carl F. Speh surveyed last year's work and told how the Turpentine and Rosin Producers' Association had the Harrison bill, providing for "Establishing standard grades of naval stores, preventing deception in transactions in naval stores, regulating traffic therein, and for other purposes," introduced in the House. The following officers were elected: L. V. Pringle, Biloxi, Miss., president; J. B. Newton, Poplarville, Miss., first vice-president; R. R. Long, Evergreen, Ala., second vice-president; C. F. Speh, New Orleans, secretary-treasurer. The Board of Directors is composed of the following: J. B. Newton, Poplarville, Miss.; L. V. Pringle, Biloxi, Miss.; R. R. Long, Evergreen, Ala.; J. H. Eddy, Birmingham, Ala.; F. L. Pantall, Hammond, La.; D. J. Gay, Biloxi, Miss., and C. F. Speh, New Orleans.

CASTOR BEAN & OIL ASSOCIATION.

At the meeting of the American Castor Bean & Oil Association, Inc., held on February 5 and 6, the following were elected directors: F. A. Marsh, of The Baker Castor Oil Co., and Howard Kellogg, of Spencer Kellogg & Sons, representing the Crushers; L. Richards, Jr., of Richards & Co., and George E. Pfaffmann, of John Shaw & Co., representing the Consumers; L. J. Calvocoressi, of Ralli Bros.; Irving M. Boddy, of Balfour, Williamson & Co., and Arthur C. Trask, of Marden, Orth & Hastings Corporation, representing the importers. The following officers were elected to hold office until the first regular meeting on Tuesday, March 5: F. A. Marsh, president; Arthur C. Trask, vice-president; Kendall Marsh, secretary-treasurer.

Swiss Firm Wants Soap Agency.

An agency is desired by a firm in Switzerland for the sale of laundry, toilet and bath soap. Quotations should be made f. a. s. New York. Correspondence may be in English. Reference. Information can be obtained by mentioning No. 26,436 and addressing the Bureau of Foreign and Domestic Commerce, Washington, D. C., or any district or co-operative office of the bureau.

Features to Be Found on Other Pages.

Readers of the SOAP SECTION may find items of interest to them in our Trade Notes pages, as well as in Patents and Trade Marks and Foreign Correspondence.

New Soap Has Paper Core.

So that it will be of convenient size until consumed a cake of soap has been invented that has a hollow waxed paper core.

MARKET REVIEW ON TALLOW, ETC.

(Specially written for this journal.)

TALLOW

About two weeks ago, on the sale of several hundred drums of New York Special Tallow at 17½c. a pound, a decline was established of ¼c. from the previous level. Since then the market has shown no decided interest, and buyers and sellers continue apart in their views, but the likelihood is that if a good-sized quantity were offered at latest rate it would be absorbed by one of the large soap manufacturers here.

In the meantime the railroad freight congestion is slowly but steadily easing up; and this enables producers at various points to forward their stock on previous purchases and thereby in some degree deters buyers from assuming shipments for forward delivery until at least a good part of former purchases has been consumed.

Large purchases of Oleo Stearine for shipment to Europe advanced the value of this material from about 18c. to fully 20c. a pound (in some instances rather higher), and the market is fairly well cleaned up.

Lard and Cottonseed Oil have made record prices; the former at 26.15c. in Chicago and the latter at 21c. for March delivery in New York.

Soapers in the middle west have again entered the market, absorbing both tallows and greases at full market prices; and with the better climatic conditions as well as the discontinuance of workless Mondays we may look for a tendency to maintain prices.

South American Tallow at present hampered as a competitor by the Argentine export tax, seems bound to be competitive factor in only a minimum degree against the home production of beef fats of high quality.

Despite the enormous ocean freight rates to Europe and incidental charges for war and marine risks, considerable purchases of tallow (ordered from Washington) have been made to be shipped abroad, and it is therefore advisable to look with confidence to the future for sustained prices.

February 18, 1918.

TOBIAS T. PERGAMENT.

GLYCERINE.

Specially written for this journal by W. A. Stopford.

The improvement in the market, which we suggested in our last letter, has not appeared. After becoming sentimentally firmer the situation became easier. The present price, in bulk, is 66c. as a minimum, although some of the makers claim to be getting a better price. There is only a seasonable demand to be taken care of and forward deliveries are not being inquired for to any extent. The demand for Dynamite Glycerine has been very small and the price has declined from 65c. to 63½c. Exports continue on a large scale and imports are very small. It is expected that a considerable demand for fats and oils will appear from Europe after the war is over, and it is thought that this should ultimately result in keeping up the price of Glycerine, although,

when peace is first declared, values are expected to drop. Freight embargoes are preventing the receipt of crude supplies in the east, thus giving the middle west refiners the advantage in the raw material market, for the time being. As the end of the chemically pure season is not far away it will not be strange if the price eases off unless a better demand for Dynamite asserts itself.

Vegetable Oils.

The vegetable oil market has passed through a comparatively quiet period, although high prices have continued to rule, due to shortages brought about by delays in receipts of imported goods which are coming in via the Pacific Coast points. There has been considerable activity in soya bean, cocoanut and palm oils.

Coconut oil production in the United States has been making headway steadily, and with importations from the Philippines, Japan and Java holding up well, the available supplies have been greater than ever before. The fact that consumption in the manufacture of margarine is tremendous has, however, brought about an actual shortage for requirements at times and prices are being firmly maintained. It is notable that fairly large blocks of Japanese cocoanut oil are offered for shipment to the Pacific Coast from Kobe at 17 cents per pound, with the usual acid guaranteed not to exceed over 6 per cent. and shipments from Java of the Java grade at about the same price.

Soya bean oil has continued in light supply, and there has been an advance in asking quotations amounting to about ½ cent a pound. Large sales have been made during February-June, inclusive, f. o. b. the Pacific Coast, and actual business has been reported as high as 19 cents per pound.

A large cargo of palm oil arrived direct from Africa during the interval. This oil was brought in under special

(Continued on page 383.)

SOAP MATERIALS.

Glycerine, C. P., 67½@69c.

Dynamite, 64@65c.

Crude, soap lye, 80 per cent. loose, 46@46½c.

Saponification, 80 per cent. loose, 51@52c.

Castor Oil, No. 3, 29@30c., nominal.

Cocoanut, Cochin, nom.; Ceylon, nominal.

Cocoanut oil, domestic Cochin, 19@19½c.; domestic Ceylon, 18@18½c.

Corn, crude, 18.75c., nominal.

Cottonseed, crude, tanks, 17½c. lb.; refined, 20.20@20.30c. lb.

Olive, denatured, \$3.10@3.20 gal.; prime foots, 38@39c. per lb.

Palm, Lagos, 33@34c., nominal; red prime, 29@30c.

Palm kernel oil, domestic, 18@18½c., nominal.

Peanut, crude, \$1.36@1.37 gal. f. o. b. mill.

Soya bean, 18¾@19c., nominal.

Tallow, special loose, New York, 17½c. asked; tallow city, 16½c. asked; grease, yellow, 16@16½c., brown, 15¾@16c.

Chemicals, etc., Borax Crystals and granular, 8@8½c.

Caustic potash, 88 to 92 per cent., 85@90c.

Caustic soda, 76 per cent., \$5.75@6.00 per 100 pounds.

Carbonate potash, calcined, 80 to 85 per cent., 50@60c.

Red oil, saponification, 17@17½c.

Salt, common, fine, \$1.08@2.10.

Soda ash, 58 per cent., \$2.90@3.00 per 100 pounds.

Soda silicate, "iron free," 3½@4½c.

Sulphuric acid, 60 degrees, \$30@ per ton.

Starch, pearl, \$6.30@6.38; powdered, \$6.34@6.37.

Stearic acid, singly pressed, 23@24c.

Stearic acid, double pressed, 24½@25c.

Stearic acid, triple pressed, 26@27c.

Zinc, oxide, American, 12@15c.

Rosin, water white, \$8.75@9.00 per barrel.

Rosin, window glass, \$8.50@8.75 per barrel.

Rosin, Nancy, \$8.25@8.50 per barrel.

Rosin, Mary, \$7.75@8.00 per barrel.

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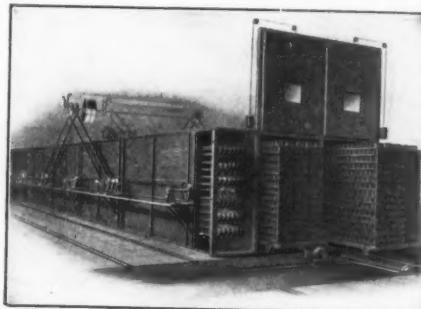
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FOR SALE.—100 gross $2\frac{1}{2}$ oz. toilet water bottles, with brass caps, \$4.20 gross complete; 100 gross 7 dram perfume bottles, with brass caps, \$3.50 gross complete; 200 lbs. ammonium carbonate $\frac{1}{4}$ inch cubes, in 25 lbs. glass jars, 30c. lb. Above prices are below the market, and for not less than 50 gross lots. Address B. O. No. 508, care of this journal.

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(Continued on page 56.)



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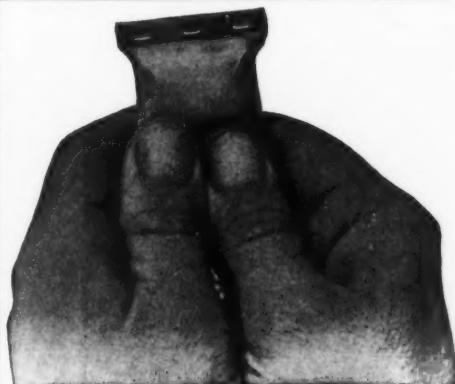
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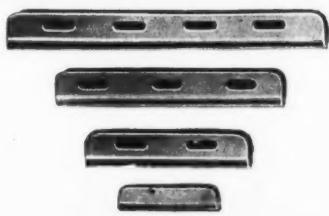
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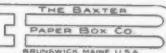
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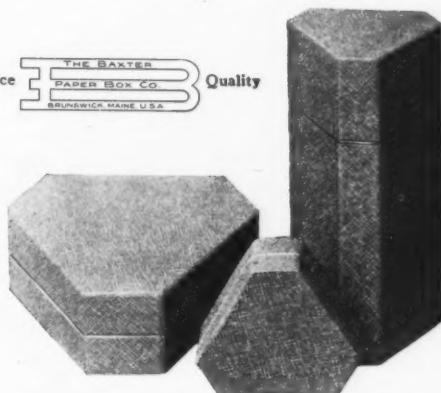
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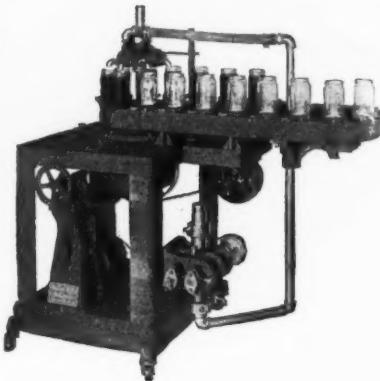
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(Continued from page 36)

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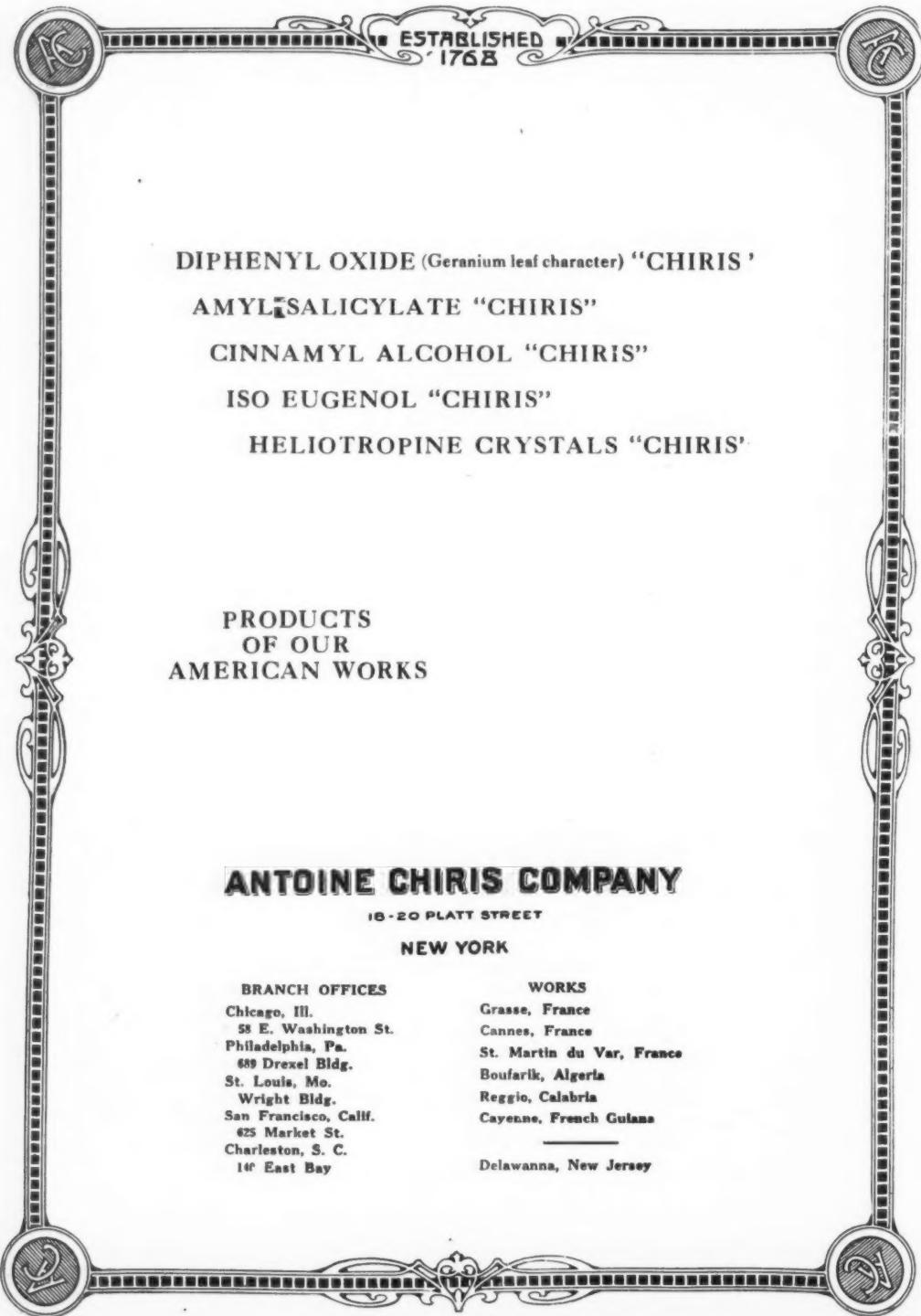
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Reg. U. S. PAT. OFF.

Standard Perfume and Flavoring Materials

Manufactured in the United States of America

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Synfleur Materials Internationally Known and Used. Review:...

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A trial will prove that Synfleur AMERICAN LABORATORIES turn out materials of the very highest possible quality.

Let us boom AMERICAN industry. We do not believe in the Spanish mañana. The paper basket and the pigeonhole are responsible for many of the failures of the commercial world.

When in need of perfume materials remember that Synfleur products are AMERICAN products—known, used and preferred in the foremost laboratories throughout the world where they have become an indispensable asset for years past.

A cordial invitation is extended to every manufacturer to test our facilities—for promptness—results. Our stock of Flower Oils, notwithstanding the constant enormous demand, is at your service for immediate shipment. Give us a trial—if you are on the doubting Thomas list we will convince you.



Synfleur Scientific Laboratories

Founded 1889, by Alois von Isakovics

M. Upshur von Isakovics, Proprietor

Monticello, New York, U. S. A.



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Synfleur Quality

REG. U. S. PAT. OFF.

Standard Perfume and Flavoring Materials

Manufactured in the United States of America



Otto of Rose

Rosol-Synfleur

Trade Mark REG. U. S. PAT. OFF.

Manufacturers throughout the world have adopted Rosol-Synfleur, because it can always be depended upon to impart a most delightful Rose Flower odor, in all its intensity. It makes the manufacturer absolutely independent of the price fluctuations of the natural Otto.

Rosol-Synfleur duplicates the entire honey-like sweetness of the Otto at a small fraction of the cost. It is free from the insoluble Stearopten, which is odorless and detracts from the strength of the natural Otto.

Rosol-Synfleur has proven its value and is most extensively used for all perfumery purposes, wherever a delightful Rose flower odor is wanted.

Extensively employed by manufacturing confectioners for producing a delicious Rose flavor.

The constantly increasing sales of Rosol-Synfleur, prove that Synfleur quality is thoroughly appreciated. It stands in a class by itself.

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Trial ounces \$2.75

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Monticello, New York, U. S. A.



THE AMERICAN PERFUMER—SYNFLEUR INSERT No. 91C.



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Manufactured in the United States of America



Gardenia-Synfleur

Trade Mark Reg. U. S. Pat. Off.

Imparts all the lovely floral charm of this popular flower, with all its luscious sweetness. Equally popular for Gardenia odors as well as for new bouquet creations.

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Trial Ounces \$1.45



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THE AMERICAN PERFUMER—SYNFLEUR INSERT No. 91D.

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The Right Fixative

contributes in no small measure toward the success of any perfume.

Tincture Perse-Synfleur is the Ideal Fixative

which can be used in any, even the most delicate odors of any floral type with entire satisfaction. In liquid perfumes it imparts a more powerful fixing effect than materials of other types. Dissolve one ounce in two pints of Cologne Spirit, then use from one to four ounces of the solution per gallon of perfume.

Moss Effects are Popular

in many modern odors—they not only contribute the charming “mossy” character when used in small proportion but act as powerful fixatives as well. *Mousse de Chene-Synfleur* imparts the well known Oak Moss effect. *Mousse d’Orient-Synfleur* produces ideal Oriental Moss effects in all oriental perfumes. *Mousse de Perse-Synfleur* imparts a novel odor note, a distinctive Persian effect—that luxuriant dreamy after odor reminding of “Arabian Nights.”

**Synfleur Materials are Popular
Wherever Perfumes are Manufactured**



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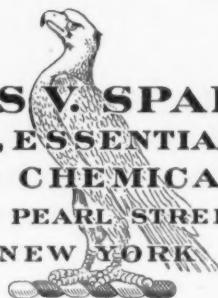
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See Reproduction on Front Cover of this Issue.

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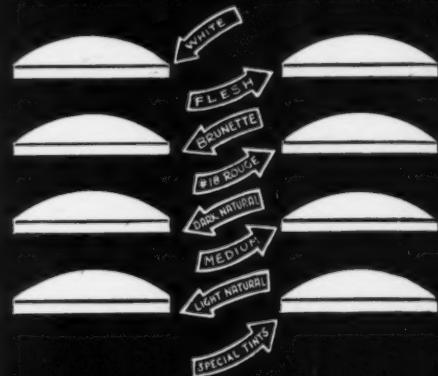
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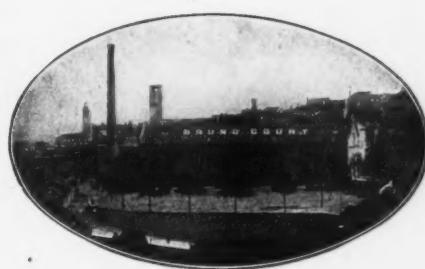
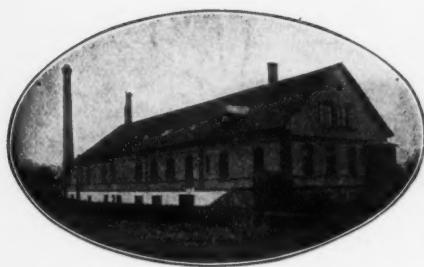
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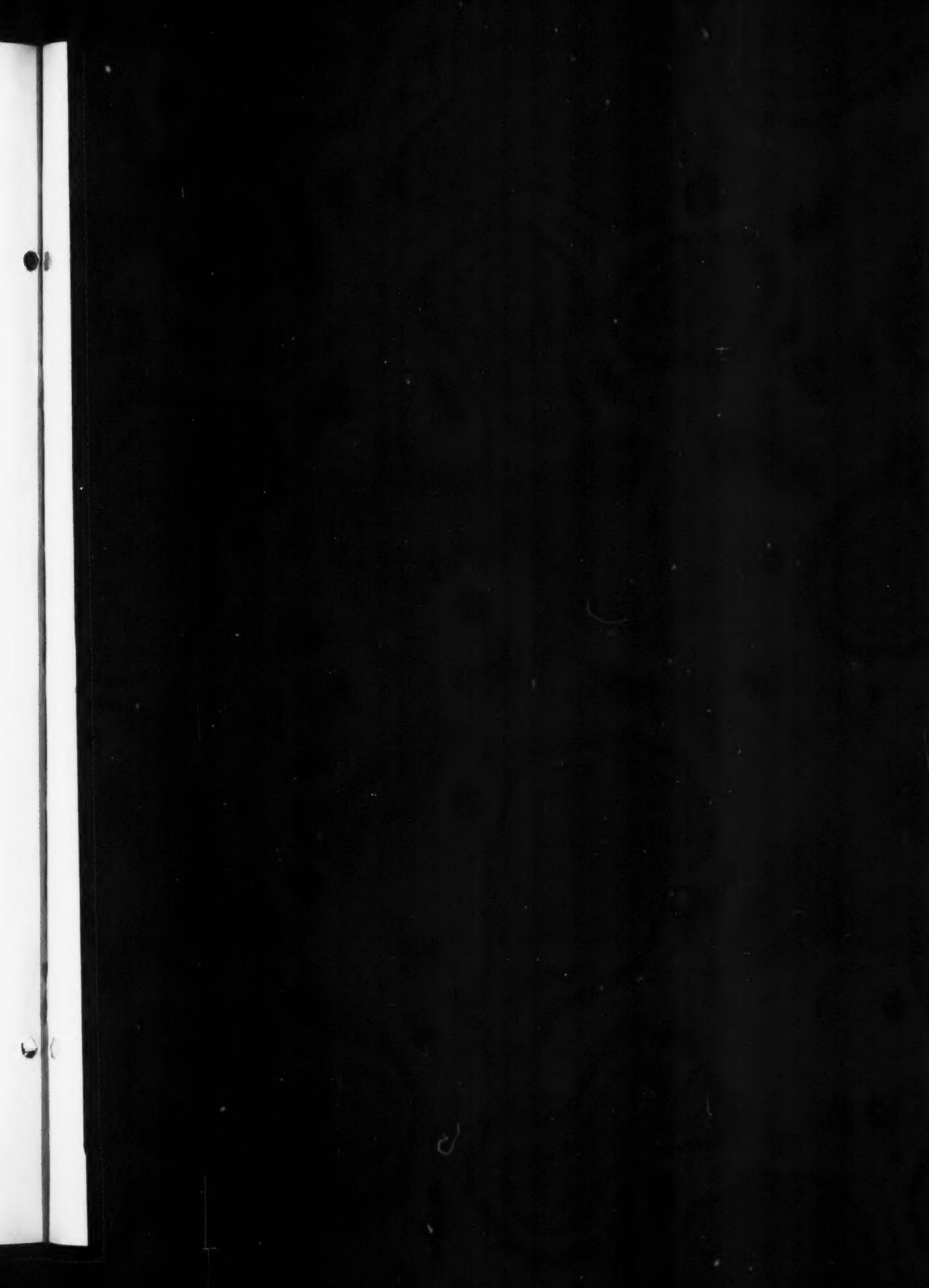
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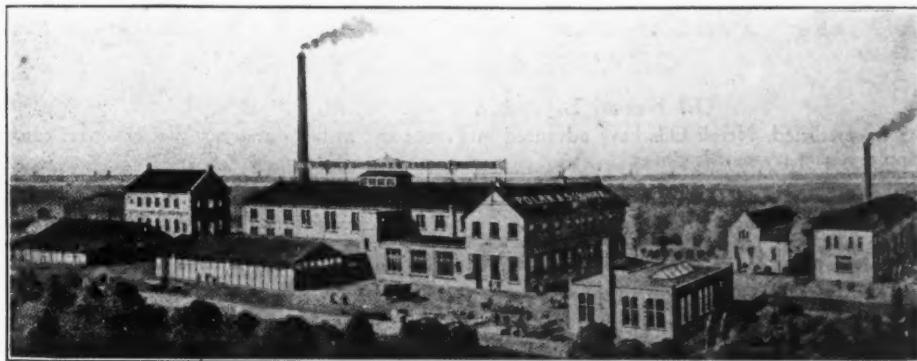
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Oil Neroli Bigarade Petal "J. M. B." Brand

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We have good stocks of Rose and Jasmin.

Solid Concrete Rose.

We recommend this product; Solid Concrete Rose "J. M. B." is cheaper in price than the liquids.

Regardless of the short flower crops, "J. M. & B." qualities are of the same high standard.

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Lavenders "Mont Blanc" & Fleurs

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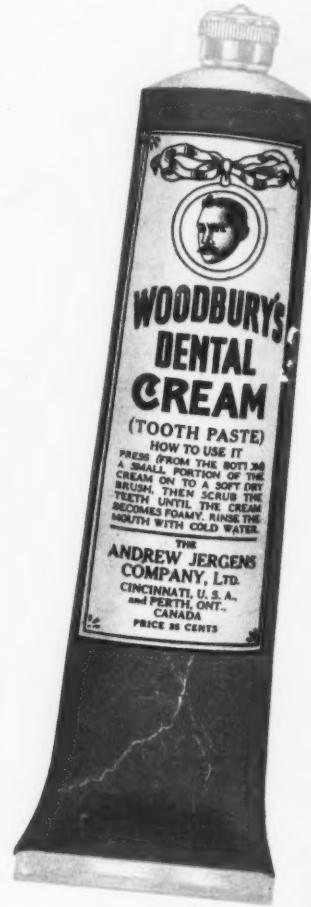
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SEE PAGE 11.

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